

## THERE IS NO INVESTMENT

which offers the same attractive  
yield and security as

## AN ANNUITY

purchased from a

## BRITISH PROPRIETARY COMPANY

of unquestionable financial  
position.

Send for full particulars to the

## LEGAL & GENERAL

LIFE ASSURANCE SOCIETY.

ESTABLISHED 1836.

Assets exceed - - £10,600,000

Share Capital, fully subscribed - £1,000,000

„ „ paid-up - - £160,000

„ „ uncalled - - £840,000

### TRUSTEES.

THE EARL OF HALSBURY.  
The Hon. Mr. Justice DEANE.  
The Hon. Mr. Justice YOUNGER.  
ROMER WILLIAMS, Esq., D.L., J.P.  
CHAR. P. JOHNSON, Esq., J.P.

### DIRECTORS.

**Chairman.**  
ROMER WILLIAMS, Esq., D.L., J.P.  
Barrington, The Hon. W. D. L.  
Chadwyck-Healey, Sir Charles E. H.,  
K.C.B., K.C.  
Channell, The Rt. Hon. Sir Arthur  
Deane, The Hon. Mr. Justice.  
Farrer, Henry L., Esq.  
Finch, Arthur J., Esq., J.P.

**Deputy-Chairman.**  
CHARLES P. JOHNSON, Esq., J.P.  
Follett, John S., Esq., J.P.  
Frere, John W. C., Esq.  
Haldane, Sir W. S., W.B.  
Rawie, Thomas, Esq.  
Rider, J. E. W., Esq.  
Saltwell, Wm. Henry, Esq.  
Tweedie, R. W., Esq.  
Younger, The Hon. Mr. Justice.

HEAD OFFICE: 10, FLEET ST., LONDON, E.C.

## The Solicitors' Journal and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, MARCH 18, 1916.

ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE:

£1 6s.; by Post, £1 8s.; Foreign, £1 10s. 4d.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

\* \* The Editor cannot undertake to return rejected contributions, and  
copies should be kept of all articles sent by writers who are not on  
the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name  
of the writer.

### GENERAL HEADINGS.

CURRENT TOPICS .....	347	LAW STUDENTS' JOURNAL .....	380
THE SLINGSBY APPEAL .....	349	OBITUARY .....	360
REPRESENTATION ORDERS .....	350	LEGAL NEWS .....	360
REVIEWS .....	350	COURT PAPERS .....	362
CORRESPONDENCE .....	350	WINDING-UP NOTICES .....	362
NEW ORDERS, &c. ....	355	CREDITORS' NOTICES .....	362
SOCIETIES .....	357	BANKRUPTCY NOTICES .....	362

### Cases Reported this Week.

Brown, Re. Turnbull v. The Royal National Lifeboat Institution and Others .....	353
Cardiff Corporation v. Barry Railway Co. ....	354
Day v. Day .....	354
George Cording (Lim.), Re, and Re The Trade-Marks Act, 1905 .....	352
Spiers & Pond (Lim.) v. John Bull (Lim.) and Others .....	353
Wakefield and Barnsley Union Bank (Lim.) v. Yates .....	352
Wakefield and Barnsley v. Yates .....	354

### Current Topics.

#### Provincial Law Societies and H.M. Forces.

WE PRINT this week the annual reports of three Law Societies—Birmingham, Sheffield and District, and Chester and North Wales. As might be expected, each calls attention to the liberal contribution in men which it has made to His Majesty's forces. The Birmingham list includes 103 solicitors and 48 articulated clerks, of whom six have lost their lives; the Sheffield list includes 65 solicitors, three men who have passed the final but have not been admitted, and 32 articulated clerks; of these seven have been killed in action; and the Chester and North Wales list includes 19 solicitors and 23 articulated clerks, of whom one, Major J. K. COOKE, has died. Solicitors will not claim that they have done more than their share in the present crisis, but they may look with pride on the part they have taken. We hope that the aims of all this devotion and sacrifice will ere long be attained.

#### The Poor Persons Rules.

FROM THE statement made on behalf of the London Prescribed Officers of the work done under the Poor Persons Rules it will be seen that these rules have so far had a considerable measure of success. A large number of applications for permission to take advantage of the rules are being continually received, though in the Chancery and King's Bench Divisions only a very small percentage have hitherto been granted. The majority, it is said, are imaginary claims. Perhaps it is not the least advantage of the procedure that these are sometimes extinguished. Many well-known claimants who have hitherto given much trouble in the Court offices have been disposed of. At the same time, there have been some noteworthy successes, including a successful settlement on appeal, and judgments and settlements in the Chancery and King's Bench Divisions in favour of poor persons, some of them for substantial sums. The figures show—as was understood to be the case—that the greater part of the applications are in divorce. This seems to strengthen the argument for decentralizing the divorce jurisdiction. We print the statement elsewhere.

### The Munitions Tribunals.

UNDER section 8 of the Munitions of War (Amendment) Act, 1916, the Minister of Munitions is empowered to constitute special arbitration tribunals to deal with differences reported under Part I. of the Munitions of War Act, 1915, relating to matters under sections 6 and 7 of the Amending Act; that is, labour differences in respect of the rates of wages for women employed on munitions work (section 6), and rates of wages for semi-skilled or unskilled labour in controlled establishments (section 7); and the Board of Trade may refer any such difference for settlement to such tribunal in lieu of referring it for settlement in accordance with the first Schedule to the Act of 1915. Two tribunals have now been established, one for women, with six members, including two ladies, and one for semi-skilled or unskilled labour, with five members. Mr. LYNDEN MACASSEY, K.C., is chairman of each. We print elsewhere a set of rules for appeals under the above Acts, to be known as the Munitions Tribunals (Appeal) Rules, 1916.

### The Military Service Tribunals.

IT WAS probably too much to expect that the local tribunals under the Military Service Act would do their work very satisfactorily. The number of the tribunals and the amount of work are too great for a definite opinion adverse to them to be pronounced, and we should hesitate to do so, having regard to the circumstances under which the tribunals were set up and the undoubted desire of their members to act in the public interest. But, after all, what the tribunals have to do is to administer the Act in a judicial spirit, and not, as appears to be the prevalent idea, to get as many men as possible for the Army. The Military Service Act was passed to establish conscription for a definite and strictly limited purpose; and the Legislature recognized that even such a measure of conscription must allow for exemptions; notably, the exemptions where serious hardship would ensue owing to exceptional financial or business obligations, or domestic position, and on the ground of conscientious objection. But both grounds appear to be widely ignored by local tribunals. Indeed, the former ground has been so openly ignored in the case of one tribunal that Mr. DONALD MACLEAN, presiding at one of the sections of the London Appeal Tribunal on Wednesday, was compelled to say that, if the desires of Parliament were to be carried out, it was fortunate that there were such things as Appeal Tribunals in existence. And the case is not only that of persons supporting dependants; small businesses are being broken up, to the ruin of individuals, and with, as far as we can see, no corresponding advantage to the State.

### The Conscientious Objector.

THE CASE of the conscientious objector has been equally misunderstood by the tribunals, and so obviously that the Bishop of Oxford has been moved to protest in a letter to the *Times* of Thursday. And yet both the statute and the Local Government Board circular—very conveniently printed in Chitty's Statutes for 1916, "Express Service" Edition, Part I.—are quite clear. The statute speaks of "conscientious" objection merely, without reference to any form of religious belief, and the circular points out that "whatever may be the views of the members of the tribunal, they must interpret the Act in an impartial and tolerant spirit. Difference of convictions must not bias judgment." So far as we can judge, many members of local tribunals decline to recognize that there can be any conscientious objection to participation in warfare, and they have attempted to browbeat applicants in the style of the seventeenth century. They forget that conscientious objection is, neither in fact nor under the statute, dependent on religious belief; and that the existence of conscientious objectors has to be accepted without cavilling. It is the duty of the tribunals to administer the Act impartially, remembering that the exemption clauses have been introduced for the express purpose of preventing the claims of the Army from being carried too far. The Act has been placed on the Statute Book with a degree of unanimity which would have been regarded as extraordinary a few months ago.

But it is purely an emergency measure, and is not to be stretched beyond the bounds set to it in Parliament. To do so might very well lead to a reconsideration of the whole subject.

### The Apportionment of the Increase in Licence Duties.

WE ADDED last week (*ante*, p. 335) a note to a letter from "Subscribers" stating that the effect of section 18 of the Finance (No. 2) Act, 1915, was to wipe out the relief given to the lessee by section 2 of the Finance Act, 1912, unless already actually allowed in payment or in account by the lessor. Our attention has been called to a report in the *Morning Advertiser* of the 14th inst., which is in conflict with this statement. Two hotels at Merthyr Tydfil were let in 1906 at rents of £350 and £200, and were sublet. In March, 1915, the head lessor sued to recover possession for non-payment of rent (*Lewis v. Hughes*). The lessee claimed to make deductions on account of licence duties, and the action was stayed pending assessment by the county court of the amount to be deducted. Proceedings in the county court for this purpose were commenced in June, 1915, and the lessor's contribution determined by the county court Judge, but on appeal to the Divisional Court a new trial was ordered on 26th November. Before the new trial the Finance (No. 2) Act, 1915, was passed (23rd December), and this provides as follows:—

Section 2 of the Finance Act, 1912 (which relates to the distribution of payments on account of liquor licence duties in certain cases), shall cease to have effect, and is hereby repealed, without prejudice to the validity of any payments made in pursuance of that section before the passing of this Act.

Thereupon the lessor contended that the lessee's right to deduction had gone, and that the stay should be removed, but the Master and COLERIDGE, J., both held that the right was not destroyed by the repeal of section 2, and this has been affirmed by the Court of Appeal. The matter appears to have been treated as depending on section 38 (2) of the Interpretation Act, 1889, which provides that "unless the contrary intention appears," the repeal of an enactment shall not "affect any right, privilege, obligation or liability acquired, accrued or incurred under" the repealed enactment. SWINFEN EADY, L.J., held that no "contrary intention" appeared in section 18 of the recent Act, and hence the lessee's accrued right of deduction survived the repeal. We are certainly surprised at the decision, and, unless Parliament again interferes, it means that section 2 of the Act of 1912 is still in operation, and that all the troublesome questions under it will be revived. We doubt whether this is what the draftsman of the repealing section contemplated.

### Premium Bonds and State Lotteries.

WE HAVE seen with surprise that the proposal for the establishment of a State lottery, in the form of the issue of premium bonds, has received some support in the Press. The arguments against it are very convincingly put in an article in the *Spectator* of last Saturday, and we may add that any attempt to float a Government loan on this basis would be likely to cut off a large number of investors. But it has now been definitely announced by the Chancellor of the Exchequer that no such scheme is in contemplation, one reason being that by statute State lotteries are now illegal. This is quite correct, but it was not until 1823 that the Legislature by the Lotteries Act of that year adopted this attitude. Earlier Acts, curiously enough, were devoted to the reservation of lotteries as a monopoly of the Government, and until 1823 our own Treasury obtained loans in this way. The first Lotteries Act was passed in 1699, and like those of 1710, 1721, 1722, and 1732, aimed at (1) depriving private persons or corporations of the right to compete with the State in this mode of raising money; and (2) forbidding foreign Governments or their agencies to do so in this country. Then came a series of Gaming Acts, those of 1738, 1739, 1740, 1745, and 1802, which defined as lotteries a number of games of chance which no one would usually call by that name, *e.g.*, faro, basset, hazard, passage, roulette, and at the same time prohibited various indirect devices for conducting lotteries. The

Lotteries Acts of 1823, 1836, and 1845, on the other hand, are conceived in the spirit of total prohibition; their object is to render lotteries illegal and not to reserve a State monopoly in them, though by the Art Unions Act, 1846, Art Unions created by Royal Charter, or under a constitution approved by the Privy Council, are exempted from the statutory prohibition to a limited extent. The accepted definition of a lottery is a distribution of prizes by lot or chance (*Barclay v. Pearson*, 1893, 2 Ch. 154), which clearly covers drawings of premium bonds. The Statutes up to 1802 contemplated penal actions by a common informer as the mode of enforcing the law; the forfeited moneys were divisible between Crown and informer and the parish poor in the proportion of one-third each. An Act of 1806 required the penal actions to be in the name of the Attorney-General, and the forfeitures (except under one later statute, that of 1836) go to the Crown. So that, although a State lottery is illegal, the Attorney-General can effectually bar all proceedings to restrain it.

### Infants and Income Tax.

NOTWITHSTANDING THE obvious unreality of arguments intended to shew that an infant is not assessable to income-tax, a Divisional Court which consisted of three judges was persuaded in *Rex v. Newmarket Tax Commissioners* (*ante*, p. 336), into making absolute a rule *nisi* for a writ of prohibition against the Income Tax Commissioners; but it is not surprising that this decision was upset on appeal. The charging section of the principal Act, section 100 of the Income Tax Act, 1842, imposes the tax on all "persons" receiving profits chargeable under the provisions of the statute. Where an infant has a trustee or guardian, section 41 charges the trustee or guardian, who can, under section 44, retain the tax out of the infant's property. Nothing is said in the statute about an infant who has no guardian, and in the present case an infant jockey earning a large income claimed that he was not assessable. Notwithstanding *dicta* to the effect that taxing Acts must be construed in favour of the subject, common sense shews that an infant without a guardian is himself a "chargeable" person under section 100. Why, then, did the Divisional Court go wrong? The explanation is that they were misled by a false analogy. At common law an infant is not criminally responsible for breach of a public duty or a statutory duty of a public nature—*e.g.*, non-repair of a highway. But the ground of this exemption from liability is expressly stated by BLACKSTONE (4 Commentaries, 22) to be simply that an infant has not the command of his fortune till he is twenty-one. When an infant earns an income by his personal exertions and has no guardian to control his earnings, no such plea is applicable. But in any case, liability to pay taxes is not really in the nature of a statutory duty of a civic nature. It is essentially an obligation to pay for a service rendered, namely, the protection afforded by the State to the individual. This is of the nature of an implied contract for necessities, the burden of which, of course, falls on infants as on other persons of incomplete legal capacity.

### The Rule in *Shelley's Case*.

DECISIONS on the rule in *Shelley's case* naturally recall the famous judgment of Lord MACNAGHTEN in *Van Grutten v. Foxwell* (1897, A. C. 658). The rule, he said, led to some profound discussions and some very pretty quarrels. Lord THURLOW, in a reply to Mr. HARGRAVE, who had been insistent on the imperative character of the rule, made a statement which, Lord MACNAGHTEN remarks, put the case in a nutshell; but, he adds, it is one thing to put a case like *Shelley's* in a nutshell and another thing to keep it there. In *Re Howarth* (*ante*, p. 307), however, PETERSON, J., has succeeded in leaving the rule severely alone. Under a will money was to be laid out in land to "be settled by a deed of conveyance to be approved by the conveyancing counsel of the Court of Chancery," upon trust for the testator's wife for life, then for K for life, "and on his decease to such uses as he shall by will appoint, and in default of such appointment to the use of his heirs male in tail in the usual way." Treating this as an

executed trust, and leaving out the words "in the usual way," the limitations would operate under the rule in question to give K an estate tail, subject to any appointment he might make by will. But the trusts were in fact executory, so as to allow the limitations to be moulded to give effect to the intention of the testator (*Glenorchy v. Bosville*, Cas. temp. Talb. 3), and possibly this construction was assisted by the words "in the usual way." PETERSON, J., appears to have construed them as referring to "to be approved by the conveyancing counsel," but this is to take them quite out of their position, and it seems better to treat them as part of the direction for settlement. The land was to be settled on K for life, with a testamentary power of appointment, and then the settlement was to be continued in the usual way in favour of his heirs male in tail. Under such a direction there seems to be no necessity to construe "heirs male" strictly, so as to let in the rule in *Shelley's case*. The usual limitations would, we imagine, be to the first and other sons successively in tail male, and these would exclude the rule and leave K with only a life estate. This was the result at which PETERSON, J., arrived, and in effect he interpreted the will as directing the conveyancing counsel to introduce the usual limitations of a strict settlement.

## The Slingsby Appeal.

THE Court of Appeal have reversed Mr. Justice BARGRAVE DEANE's very unexpected finding in the *Slingsby Legitimacy case* (*Times*, 14th inst.). Mrs. SLINGSBY's story was practically uncorroborated; it was very extraordinary, and open to suspicion at every point; it was contradicted in material details by a number of independent witnesses; and on one point of the utmost importance she confessed to having committed and persisted in a wilful act of perjury. Unless the learned Judge was influenced by the view of Sir GEORGE FRAMPTON as to a supposed resemblance between the infant petitioner and his alleged parents, it is difficult to say how he came to believe Mrs. SLINGSBY's story, except on the maxim *credo quia incredibile*—which may be a maxim of scholastic theology, but certainly not a rule of legal proof. Indeed, the whole case for the legitimacy of the child—on whom rested the burden of proof, there being, as the Master of the Rolls pointed out in his judgment, no presumption of legitimacy—was so obviously weak that the respondent's counsel had practically only one serious contention to put forward; they argued that a finding of fact by a judge of first instance is conclusive, and in the absence of perversity must not be reversed. This, however, is not the rule of law at all. In *Coghlan v. Cumberland* (1898, 1 Ch. 704), LINDLEY, M.R., pointed out that on an appeal from a Judge of the High Court unassisted by a jury, the Court of Appeal rehears the case—it may be with the aid of new evidence—and therefore must not shrink from overruling the trial judge if on full consideration it comes to the conclusion that he has gone wrong. Where the question turns on the credibility of witnesses whom the trial judge has seen and the Court of Appeal has not seen, much weight will be given to his presumed advantage derived from observing their demeanour. But where the evidence is chiefly documentary or, as in the present case, consists mostly of the written depositions of foreign witnesses whose evidence was taken on commission, the trial judge has no such advantage, and it would be unreasonable to act on any such assumption.

Indeed, it may be gravely doubted whether any real benefit is derived under modern conditions by retaining the old rule that on an appeal the burden of proof is on the appellant. In fact, there is not one rule on the point, but three conflicting rules. The decision of a county court judge on a finding of fact, if there is a scintilla of evidence in its favour, and even if it is manifestly perverse, cannot be challenged on appeal: *Hill v. Perse* (25 W. R. 275). This leads to so many hard cases that ingenious fictions have to be devised by superior courts to prevent the rule from working injustice; it is alleged



that the judge must have "misdirected" himself as to the law—even when he professes to have followed the leading case upon it—or it is suggested that he mistook a mere inference of fact for a "presumption of law," even when he himself says that there is no such presumption. The truth is that the inviolability of a county court finding of fact is a rough rule of expediency intended to save the expense of appeals in small debt cases, and has become an anachronism in these days of extended county court jurisdiction. A less rigid rule applies to the finding of a jury; this can be upset if it is so opposed to the weight of evidence as to be perverse (*Jones v. Spencer*, 1897, 77 L. T., per Lord MORRIS, at p. 538), as well as when it is based on misdirection or arrived at in the absence of legally admissible evidence. In practice no one knows what is meant by a verdict entirely opposed to the weight of the evidence so as to be unreasonable and perverse, and in different moods the Court of Appeal probably takes inconsistent views of actual applications for a new trial on this ground. Lastly, there is the case of a High Court Judge acting without a jury, and here, as we have just seen, the Court of Appeal practically retries the matter, and attaches to the judgment of the judge below only such weight as may be due to the dependence of the result on credibility of witnesses in the box rather than on documentary or circumstantial evidence.

## Representation Orders.

Two important decisions as to representation orders and declarations for future rights have recently been given—*Re Braybrook* and *Re Staples* (ante, pp. 307, 321). Representation orders may be made under R.S.C., ord. 16, r. 9, where there are numerous persons having the same interest; and, under rule 32 (a) and (b) of the same order they may be made in any case where an heir-at-law or any next-of-kin or a class are interested, and, having regard to the nature and extent of their interest, it is expedient, on account of the difficulty of ascertaining them, or in order to save expense, to make such an order. In *Re Braybrook* five charities were interested as residuary legatees, and only one was made a defendant. SARGANT, J., held that five parties were not numerous enough when the amount in question was very small, or unless it appeared that the absent parties wished the question to be determined in the presence of one. This means that the number five does in fact satisfy the words of the rule; nevertheless the discretion of the Court in applying the rule will be exercised according to the circumstances, and in practice parties who are numerous for a small matter are not numerous for a large one. In cases under rule 32 (a) and (b) the question of number does not directly arise, though it is, no doubt, an element to be taken into consideration in deciding whether a representation order should be made for the purpose of avoiding expense. We believe that the practice of different judges of the Chancery Division has varied with regard to the expediency of making these orders, and that full advantage has not always been taken of the rules. Moreover, the rules themselves might very well be extended. Everyone knows that in practice it is quite unnecessary to have all the parties interested before the Court. All that is really required is that each class of parties should be separately represented. To require more is to add to the expense of the proceedings without making them more effective. In cases under ord. 55, rr. 3, 5, it is sufficient to serve in the first instance one of the persons interested; but when this is done, it is common for other parties to be added in chambers. We are doubtful as to the necessity or utility of this, and we think that the facilities for avoiding delay and expense furnished by representation orders should be more freely used.

In the second case to which we have referred—*Re Staples*—the question was as to the power of the Court to make an order declaratory of future rights where the parties who may ultimately become entitled are not in existence. By ord.

25, r. 5, any technical objection there may have been to making an order which is declaratory merely has been removed, and order 54a makes specific provision for declaring the rights of persons interested under a deed, will, or other written instrument. And it was held recently in *Guaranty Trust Co. of New York v. Hannay & Co.* (59 SOLICITORS' JOURNAL, p. 302; 1915, 2 K. B. 536) that recourse may be had to this procedure, notwithstanding that no proceedings for the enforcement of the rights when declared are in contemplation. But this assumes that the Court has before it the parties who are really interested. It will not make a declaratory order affecting the future rights of parties who are non-existent or under disability. The former rule of the Court in this respect was laid down by JESSEL, M.R., in *Curtis v. Sheffield* (21 Ch. D., p. 4) as follows:—

It is not the practice to decide as to future rights, but to wait until the event has happened, unless a present right depends on the decision, or there are some other special circumstances to satisfy the Court that it is desirable at once to decide on the future rights. But where all the parties who will be in any event entitled to the property are of age and are ready to argue the case, the reason of the rule departs, and it becomes a bare technicality.

In such a case, accordingly, the Court will decide the rights of the parties notwithstanding that they are still future rights, and, theoretically, it might bring unascertained or non-existent parties before it by a representation order under the rules referred to above. But practically this would be a breach of the rule just cited. This rule SARGANT, J., adopted in *Re Staples* (supra) as still stating the practice of the Court, and he declined to proceed with the hearing of the summons, though he pointed out how, by adopting certain conveyancing devices, the matter might be put in a suitable condition for adjudication.

## Reviews.

### Books of the Week.

**Criminal Appeal Cases.**—Reports of Cases in the Court of Criminal Appeal, January 31, February 7, 14, 1916. Edited by HERMAN COHEN, Barrister-at-Law. Vol. 12, Part I. Stevens & Haynes. 2s. net.

**Gardens in Towns:** Being a Statement of the Law Relating to the Acquisition and Maintenance of Land for Purposes of Recreation; with the Text of the Principal Statutes. By the late Sir ROBERT HUNTER, K.C.B., J.P., Solicitor to the Post Office. Eyre & Spottiswoode (Limited). 6s. net.

**International Law Notes.** March, 1916. Stevens & Sons (Ltd.); Sweet & Maxwell (Ltd.). 9d.

## Correspondence.

### London Prescribed Officers (Poor Persons).

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—As many members of the legal profession have, we believe, had very little opportunity of forming any judgment as to the benefits of the poor persons' rules, or of obtaining the necessary information for deciding whether or not to assist personally in carrying out the scheme, I beg to send you the enclosed statement, on behalf of the London Prescribed Officers, which will, we hope, be of interest to your readers.

W. F. A. ARCHIBALD,

Chairman of the London Prescribed Officers.

Royal Courts of Justice, London.

March 15.

The following is the statement referred to:—

### Poor Persons.

#### HIGH COURT PROCEDURE.

For many years England was behind all the other great civilised States of the world in the matter of affording facilities to poor persons for bringing their claims before the Courts of Law. But in 1914 a serious attempt was made to remedy this state of things, and the Poor Persons Rules were passed, and have now had a fair trial. Notwithstanding the difficulties caused by the great European War, the result has been eminently satisfactory.

Legal reformers have long felt that it is discreditable to any civilised people, particularly to a nation with such great ideals as our own, if

deserving and respectable persons are unable to have their complaints and grievances dealt with on account of poverty. Many of these grievances may be, in fact, based upon wrong ideas and views; yet it is, we conceive, of great importance that persons, however poor, who believe themselves to be the victims of injustice, should have a proper opportunity of having their cases inquired into, and brought into Court if the inquiry justifies such action. A system under which one litigant has to incur expenses, without the possibility of recovering them from the other, is liable to do injustice to the man who can pay, unless very carefully administered, and sometimes to avoid expense a defendant may pay money rather than fight a pauper. Still, too much weight must not be given to assertions of blackmail, as unsuccessful defendants are very ready to give that excuse for the settlement of pauper claims.

The Rules came into force on 9th June, 1914, and, as the newspapers had already published the scheme widely, applications came in very fast. By the end of the first week there were more than 1,000 applications, and it was difficult to keep pace with the correspondence. The prescribed officers, however, had the machinery ready, and no serious delay occurred. Every day 100 to 200 letters arrived, some from applicants, others from solicitors and counsel, or from district registrars and other persons interested in the scheme. By permission of the Lord Chancellor the Scrivenery Department lent its aid, and enabled the new department to stand its first trial. Both branches of the profession responded magnanimously to the appeals of the Lord Chancellor and the Bar Council, and lists were formed containing the names of solicitors in most of the large towns and country districts, as well as in London, and also of barristers on all the Circuits, who were willing to give their services gratuitously.

The scheme works in the following way: Poor persons write to the prescribed officers, explaining their cases, and asking for application forms, which are sent to them. When the forms and papers are returned, the secretary (in London cases) looks them through, and brings the case to the prescribed officer to whose division he thinks the matter belongs; in doubtful cases he consults the chairman. The prescribed officer reads the papers, and, if they disclose any case within the Rules, he (with the assistance of the secretary in London cases) selects a solicitor out of the list of reporters, and requests him to report upon the case. When the report comes back, the secretary takes it, together with the accompanying papers, to the master who has jurisdiction to make an order, and the latter official, after considering the report and papers, either makes an order or refuses it. The district registrars act in a similar way. If the master or district registrar doubts the reporter's conclusions, he will ask the prescribed officer to appoint a barrister on the reporting list to give an opinion on the case, or he could, if necessary, send it back for another reporter to be appointed. The final result is communicated by letter to the applicant.

The reports, generally speaking, have done great credit to the reporters, shewing much careful thought and consideration, and a real interest in the work; and, being confidential, the reporters are able to write freely, and to state their views in a way which gives much assistance to the officials who have to make or refuse the orders. In some cases where there turns out to be no cause of action, the reporting solicitors have assisted poor applicants with free advice, whilst in cases where the application has been refused on the ground that the proceedings properly belong to the County Court, the reporting solicitors have assisted the applicants in the County Courts on the ordinary terms. There seems to be nothing in the Rules inconsistent with this.

Appeals against the refusal of orders are not allowed without leave, which, of course, would be given in any doubtful case. But it must be remembered that the order is not a matter of right, but of discretion, and depends partly on questions of character and other matters contained in the confidential report. If the order is refused, the litigant may carry on his case on the usual terms, or in person.

The first rush of work was very heavy, and kept the officials busy through the Long Vacation of 1914. It had been intended to start a Poor Litigants' Fund to assist with out-of-pocket expenses, and this was just ready to be launched when war broke out, and it seemed to be an impossible time to start a new appeal. This was, perhaps, an advantage, as the knowledge that such a fund existed might have greatly increased the number of applications, whilst the demands of the war seriously depleted the lists of solicitors and counsel. Up to the present the machinery has proved sufficient to carry on the work, though the first rush tested its strength to the utmost. The applications continue to come in with a steady flow, and the table at the end of this statement gives the figures for the first eighteen months' work. Four or five applications per diem generally arrive, making about 1,500 a year.

In the Chancery and King's Bench Divisions a very small percentage of the applications have hitherto been granted, the majority being imaginary claims. But amongst the claims allowed there have been some considerable successes. In the Divorce Division more than 1,000 orders have been made, and a number of the cases have already been successful, whilst many are being kept in suspense owing to the war. The work done in the office of the secretary, Mr. Hassard-Short, may be to some extent measured by the fact that since the Rules came into force and up to December, 1915, 22,518 letters have been received and 32,414 despatched. There is a pathetic and often humorous side to many of the applications. As might have been expected, many difficult points have had to be decided, and some of the prospective litigants have not been easy to deal with. However, the practice has now become fairly settled, and the scheme has worked without a hitch.

Ord. XVI. r. 28a, giving power to discharge orders, has been

useful in several cases, whilst in cases where money has been recovered the prescribed officers have been able to some extent to reward solicitors for the time and trouble expended by orders for costs under r. 31. In many cases which were not within the Rules it has been possible to obtain advice and assistance for poor people by referring them to various organisations and individual solicitors willing to help in such matters. Many well-known claimants who have hitherto given much trouble in the Court offices have been disposed of, and the character of the cases now coming in seems to be steadily improving.

The profession have generously supported the scheme, but owing to the number of men upon the lists who have joined H.M. forces the prescribed officers will greatly value the help of members of both branches who are willing to fill their places.

The following summary will give to your readers a fair idea of the work hitherto accomplished in the department in London, so far as obtainable:—

#### LONDON.

##### Summary to 25th February, 1916.

Applications received	...	...	...	...	4,175
Applications granted	...	...	...	...	1,381
Applications refused	...	...	...	...	2,376
Applications pending	...	...	...	...	359
Applications transferred to district registries	...	...	...	...	59

#### RESULTS.

*Court of Appeal.*—One case settled to the advantage of the poor person.

*Chancery Division.*—Judgments in favour of poor persons for £52, £40, and other substantial relief; £1 per week under an agreement; one execution of trust; five small sums recovered, and several cases where new trustees have been appointed.

*King's Bench Division.*—Judgments and settlements in favour of poor persons:—£490 and costs, £200, £50, £10, £10, £215, £175, £96, £31, £17, £75, £40, and several other cases where settlements have been arrived at in favour of the poor persons.

*Probate.*—Will revoked and costs allowed.

*Divorce.*—Over 200 decrees nisi granted.

These are only the results that have come to the knowledge of the department; there are many others of which no information has yet been received.

### The Young Offender in War Time.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—Information gathered from many districts of the United Kingdom shows that there is a disquieting increase in juvenile delinquency. The children's offences are usually housebreaking, raiding of shops and stalls, stone-throwing, the use of air-guns or toy pistols, and wilful damage and destruction. An outcry has been raised against what is termed the growing depravity of children, and severer and more repressive punishments are demanded.

It is important to remember that the children are not alone to blame. Being the most impressionable and imitative material, they reflect immediately in their conduct and their play every phase of national emotion or local feeling.

What have been the influences acting upon children during the last eighteen months? The strongest has inevitably been the war spirit, which has produced in them a desire for adventure. This desire in many cases can only be gratified through acts of lawlessness. In thousands of homes the father is absent; in many the mother is employed outside her home; school hours have been curtailed, and there is a serious lack of men-teachers in the boys' departments. The darkened streets, the lessened number of police, and the absence of social workers from boys' clubs, church brigades, and scout organisations, all have their widespread effect. To these, though not a consequence of the war, must be added the exciting influences of sensational cinema shows, inciting imaginative youth to imitation.

In Germany similar war influences and conditions have produced a like result, but from France come no accounts of an increase in juvenile offences. This may be because the French Minister of Education, in March, 1915, addressed a circular to the local authorities, urging them to enforce more rigorously than ever the usual regulations as to school attendance, a striking contrast to the "half-time" education, caused in various districts of our own country by the use of the schools for purposes connected with the war, and to the statement by Sir James Yoxall, M.P., that from 150,000 to 200,000 children between the ages of eleven and thirteen have been let out of school to do war-time work.

In some quarters the outbreak of misdoing is said to be the result of leniency in the Children's Courts and of the Probation system. The assertion is not borne out by experience. Although the Children's Courts and the working of the Probation Act are still far from perfect, yet had it not been for the careful and sympathetic consideration of the children's cases by the magistrates in the Juvenile Courts, and the moral support given by patient



and friendly Probation Officers, the present condition would have been far more serious. Report after report from magistrates and chief constables tells of the many cases of first offenders placed on probation, who never come again before the Court, as well as of many finally reclaimed after several appearances.

We firmly believe, on the contrary, that if the children are to be saved at this crisis, it will be by an extended use of this system of reclamation through friendship, and not through an increased use of the birch and the reformatory. It is surely a monstrous thing that fathers returning from the front should find their sons—for girls play but a small part in this increased delinquency—sent for terms of years to industrial schools or reformatories, in consequence of the abnormal conditions which prevail.

With a praiseworthy desire to serve their country, men and women have taken up every kind of war work, some even relinquishing their old social service to undertake new duties more intimately connected with the war. But in the reclamation of the juvenile offender lies a work the national importance of which is beyond measure, the effect of which will outlast even that of the war.

We have already lost a large part of the best of our young manhood, a loss which will be continuous till the war ends. With all the earnestness born of a long experience of work for children, we would appeal to the public, and in particular to women of education and experience, to take up the task of befriending those boys who are rapidly graduating for citizenship. Let them offer themselves (a) to the Justices of the Children's Courts as Probation Officers for one, two or more children as their time permits; (b) for work in connection with boys' clubs and kindred organisations, many of which are in abeyance for lack of helpers; (c) as guides for educational visits to places of public interest, and in every personal way to counteract the lack of recreative occupation which has left the children more than ever open to the abnormal influence of the times.

"He who helps a child helps humanity with an immediateness which no other help given to human creatures in any other stage of human life can possibly give again."

(Signed) LYTTON, Chairman.

ALBERT SPICER } Vice-Chairmen.

HENRY BENTINCK } Vice-Chairmen.

LOUISE OLIVER } Hon. Treasurers.

FRANCA BUXTON } Hon. Treasurers.

HENRIETTA O. BARNETT, Hon. Secretary.

State Children's Association, 53, Victoria-street, S.W.

March 11, 1916.

## CASES OF THE WEEK.

### Court of Appeal.

**Re GEORGE CORDING (LIM.) AND Re THE TRADE-MARKS ACT, 1905. No. 1. 29th February; 1st March.**

TRADE-MARK—NAME WRITTEN BACKWARDS—"GNIDROC"—INVENTED WORD—COMBINATION OF LETTERS—"CALCULATED TO DECEIVE"—TRADE-MARKS ACT, 1905 (5 Ed. 7, c. 15), ss. 3, 9 AND 11.

Two companies carried on business in competition under the same surname, being that borne by their respective predecessors in title who were members of the same family. The older firm had been established for seventy-five years, and was distinguished by initials, the younger firm, which used a Christian name, having been in existence forty years. The younger firm having attempted to register the common surname, spelt backwards, as a trade-mark,

Held, that though a combination of letters within section 3 of the Trade-Marks Act, 1905, it was not an invented word within section 9 (3) of the Act, and, in the circumstances, was calculated to deceive, and, therefore, ought not to be registered.

Decision of Neville, J., reversed.

Appeal by Messrs. J. C. Cording & Co. (Limited) from a decision of Neville, J. (reported *ante*, p. 238), on two motions, one asking that the decision of the Registrar of Trade-Marks to allow the registration of the word "Gnidroc" as a trade-mark for a certain class of goods of George Cording (Limited) should be reversed, and another asking that the registration of the same mark for goods of another class made by the same firm should be expunged. The applicants and the respondents were rivals in business in the West End of London, both making and selling waterproof and rubber goods, and the word "Gnidroc" was simply Cording spelt backwards. It was argued for the applicants that "Gnidroc" was not an "invented word" within section 9 of the Trade-Marks Act, 1905, and that its use was calculated to deceive. Neville, J., held that it was an "invented word" within section 9, and also a combination of letters within section 3 of the Act, nor was it calculated to deceive. Messrs. J. C. Cording & Co. appealed.

THE COURT allowed the appeal, and their decision largely turned on

the facts of the case, as stated in the judgment of the Master of the Rolls.

LORD COZENS-HARDY, M.R., said there was a double application on the part of the appellants: first, to refuse the registration of "Gnidroc" in a new class, and, secondly, to expunge the mark from the class where it was already registered. Messrs. J. C. Cording & Co. (Limited) and their predecessors had carried on business under that name in waterproof clothing for seventy-five years, and for a long time they were the only persons of that name engaged in such business. In 1874 George Cording started an opposition business, and at first called it "the old house of Cording." He died in 1912, and in April, 1914, a company—Geo. Cording (Limited)—was formed to take over his business. The evidence was clear that there were many attempts by George Cording and the company to use the word "Cording" alone, both on their business premises and on circulars. Neither of the parties had the exclusive right to use the word "Cording," but Geo. Cording (Limited) had actually put on their invoices a representation of a medal awarded to J. C. Cording & Co. (Limited) at a French exhibition held before George Cording was born. The word "Gnidroc" was simply Cording written backwards, and not, in his lordship's opinion, an invented word at all. The attempt to register such a word was simply another move by the company to try and get the advantage of the word "Cording." Finding, as he did, that there was an intention not to trade under their proper title of George Cording, but to emphasize the word Cording alone, at the expense of the distinctive name George, he thought that was not only calculated, but intended to deceive within section 11 of the Trade-Marks Act, 1905. The appeal, therefore, on both applications would be allowed.

PHILLIMORE, L.J., thought that a word misspelt, or spelt backwards, was not an invented word at all, but only a combination of letters which might be distinctive, and

WARRINGTON, L.J., delivered judgment to the same effect.—COUNSEL, T. Terrell, K.C., and Ashton Cross; D. M. Kerly, K.C., and F. G. Underhay; Austen-Cartmell, Solicitors, Vallance & Vallance; Garrard, Wolfe, & Co.; Solicitor to the Board of Trade.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

**WAKEFIELD AND BARNLEY UNION BANK (LIM.) v. YATES. No. 1. 1st and 8th March.**

LIMITATION, STATUTES OF—MORTGAGE OF FREEHOLDS SUBJECT TO OCCUPATION LEASE—RENT FOR FIRST SEVENTEEN YEARS PAID ON EXECUTION OF LEASE—"ESTATE IN POSSESSION"—NO PROFITS RECOVERABLE—MORTGAGEE'S RIGHT TO FORECLOSURE BARRED BY LAPSE OF TIME—REAL PROPERTY LIMITATION ACTS, 1833 (3 & 4 WILL. 4, c. 27), s. 3; AND 1874 (37 & 38 VICT. c. 57), s. 1.

Under a lease of freehold property for twenty-one years at a rent of £50, the lessee paid the whole of the first seventeen and a half years' rent in a lump sum at the commencement of the term. The lessor subsequently mortgaged the property subject to the lease, but made default in payment of interest. More than twelve years after the date of the last payment or acknowledgment of title the mortgagees commenced foreclosure proceedings.

Held, that the mortgage was of an estate in possession, not in reversion, and therefore that time ran from the last payment, and the action was barred, notwithstanding that recovery of possession would not in fact entitle the mortgagees to immediate receipt of rents and profits.

Decision of Eve, J. (*infra*), reversed.

Appeal by the defendant from a decision of Eve, J. By a lease dated 17th August, 1896, the defendant, a married woman, demised a shop and dwelling-house to a brewery for a term of twenty-one years, at a rent of £50 a year, but the first seventeen and a half years' rental (£875) was paid upon the execution of the lease, leaving nothing more payable until 1914. This amount was not, in fact, received by Mrs. Yates, but was applied in repayment of moneys owing under a mortgage to the brewery. By a deed of 14th October, 1897, the defendant mortgaged the same property to the plaintiff bank to secure her husband's banking account, and the husband by the same deed mortgaged some property of his own. In the following month he became bankrupt. In 1903 the bank sold the husband's property, and applied the purchase money in reduction of the debt owing on his account, of which more than £600 was still due. Since July, 1903, nothing had been paid in respect of the mortgage debt, and there had been no acknowledgment of the bank's title. In February, 1916, the bank issued a summons for foreclosure, and it was followed by a motion for a receiver. The defendant objected that the bank's title was barred by the Statute of Limitations, but Eve, J., overruled the objection, holding that time did not begin to run against the bank until some rent became payable under the lease, and appointed a receiver. The defendant appealed. *Cur. adv. vult.*

THE COURT allowed the appeal.

LORD COZENS-HARDY, M.R., having stated the facts, proceeded: Apart from the lease upon the facts stated it seemed clear that the Statute was a bar. The bank's right to bring a foreclosure action arose before 1903, though it was sufficient to accept that date. The mortgage was of the fee simple in possession. But it had been argued that the existence unknown to the bank of the prior lease to the brewery of August, 1896, made all the difference, because the lease contained the unusual provision that the first seventeen and a half years' rent, amounting to £875, was paid at the date of the lease. The result would be that the

rent could not be recovered by Mrs. Yates or by the bank before 29th January, 1914, so that the Statute would not begin to run until then, or until 29th July, 1916, when the term of twenty-one years ended. His lordship was unable to accept that contention. Section 3 of the Statute 3 & 4 Will. 4, c. 27, drew a plain distinction between an estate in possession and an estate in reversion or remainder. Those were well understood terms in real property law. An estate in fee simple, though subject to a lease, was an estate in possession, not an estate in reversion. To quote Challis on the Law of Real Property, at p. 90, "A prior term of years does not prevent a subsequent vested estate of freehold from being an estate of freehold in possession." Moreover, the section spoke of the estate claimed, and it was certain that what the bank claimed was an estate in fee simple in possession. It was impossible to hold that the Statute did not begin to run except where the grantee was in actual occupation. Nor could it make any difference that the rent received was only a peppercorn, or that after July, 1903, the bank would not be in a position to derive any immediate pecuniary benefit from rents or profits. The object of foreclosure was to destroy the mortgagor's right to redeem, and it was only as an incident that the right to receive rents and profits arose. If authority was required, the decision of Parker, J., in *Samuel Johnson & Sons (Limited) v. Brock* (1907, 2 Ch. 533) might be referred to. The appeal would be allowed, with costs. If the parties desired, it might be treated as the trial, and the action dismissed with costs.

PHILLIMORE, L.J., who observed that the lessor had from the first the benefit of all the covenants in the lease, and the right of re-entry upon breach, and that the special circumstances did not make the action one to foreclose the reversion; and

WARRINGTON, L.J., who said that the question was not whether it was worth while for the mortgagee to bring the action, but whether he was entitled to do so, delivered judgment to the same effect.—COUNSEL, R. Roope Reeve; Maugham, K.C., and H. M. Humphry. SOLICITORS, Corbin, Greener, & Cook, for Basil S. Briggs, Wakefield; Torr & Co., for Stewart & Chalke, Wakefield.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

**SPIERS & POND (LIM.) v. JOHN BULL (LIM.) AND OTHERS.**  
No. 2. 21st February.

PRACTICE—DISCOVERY—INTERROGATORY—LIBEL—INTENTION OF WRITER—RELEVANCY TO ISSUE—ADMISSIBILITY.

The plaintiffs, who owned and managed certain hotels in London, among them being the Viaduct Hotel, which was largely used by Lodges of Freemasons, sued the defendants, the proprietors, publishers and printers of a weekly publication entitled *John Bull*, in respect of a statement published therein which contained the following passage:—"Though there may be good and sufficient official reasons for suppressing the name of the hotel—which we know—and the men concerned in certain incidents on the last Zeppelin night, there are certainly no good and sufficient reasons why the Masonic craft should not protect themselves against being placed in a false position by the employment of German waiters or managers in hotels where they hold their lodge meetings and other 'functions.' A lodge of British Masons ought to withdraw from any and every hotel where German servants are employed." The defendants denied that they had printed or published the words complained of with reference to the plaintiffs' management or conduct of the Holborn Viaduct Hotel. The plaintiffs obtained leave to administer the following interrogatory: Do not the words complained of in paragraph 3 of the statement of claim, or some and which of them, refer to the plaintiffs? On appeal by the defendants,

Held, that the interrogatory in its then form was not permissible, following *Wilton v. Brignell* (1875, W. N. 239); but that the interrogatory might be put thus: "Is not the name of the hotel referred to, and which you say you know, the Holborn Viaduct Hotel?"

Appeal by the defendants against an order of Rowlatt, J., in chambers, allowing a certain interrogatory. The plaintiffs owned and managed certain hotels, including the Holborn Viaduct Hotel, in the City of London, largely used by Lodges of Freemasons. The defendants were the proprietors and publishers and the printers of the weekly publication, entitled *John Bull*, which had a large circulation in London and throughout the United Kingdom. In the issue of *John Bull* dated 6th November, 1915, they printed and published of and concerning the plaintiffs under the heading "Freemasons and Germans," the words of which the plaintiffs complained, and which are set out in the head note. By their defence the defendants (*inter alia*) denied that the words complained of referred to the plaintiffs' management or conduct of the Holborn Viaduct Hotel. They also denied the innuendo. The plaintiffs obtained leave to administer the following interrogatory:—"Do not the words complained of in paragraph 3 of the statement of claim or some and which of them refer to the plaintiffs?" The defendants appealed. Counsel contended, in support of the appeal, that it was not permissible to ask what was in the mind of the publishers, and referred to *Wilton v. Brignell* (1875, W. N. 239), where the interrogatory complained of ran: "Was not the passage set out in paragraph 3 of the statement of claim intended by the defendant to apply to the plaintiff? If not, say to whom?" and the last words were ordered to be struck out. He also referred to *Heaton v. Goldney* (1910, 1 K. B. 754) and *E. Hulton & Co. v. Jones* (1910, A. C. 20). For the plaintiffs it was submitted that the interrogatory was permissible, and *Marriott v.*

*Chamberlain* (17 Q. B. D. 154) was relied on. [SWINFEN EADY, L.J.: Are you not willing to modify the form of the interrogatory by putting it in this form? "Is not the name of the hotel, which you say you know, the Holborn Viaduct Hotel?" Counsel said that was the point of his interrogatory, and he would accept judgment in that form.] In reply, it was contended that even in the modified form suggested the interrogatory might lead to a grave injustice. The question was one for the jury, and the answer might prejudice the verdict. It introduced something which had been expressly ruled out by *E. Hulton & Co. v. Jones* (*supra*), and it had been laid down by the House of Lords that a defendant was entitled to escape risk by refusing to answer an interrogatory where he was within his rights in doing so. The answer to the present interrogatory was irrelevant to the issue, which was not dependent on whether the defendants intended to refer to the plaintiffs' management of their Holborn Viaduct Hotel, but whether the language used was, in the opinion of the jury, likely to be regarded by people reading the article as defamatory to the plaintiffs.

THE COURT (SWINFEN EADY, PICKFORD and BANKES, L.J.J.) directed that the interrogatory amended in the form proposed, namely, "Is not the name of the hotel there referred to, and which you say you know, the Holborn Viaduct Hotel?" should be allowed. Order varied accordingly.—COUNSEL, for the defendants, Hugh Fraser; for the plaintiffs, McCardie. SOLICITORS, John T. Monks; Linklater, Addison, & Brown.

[Reported by ESKINE REID, Barrister-at-Law.]

## High Court—Chancery Division.

**Re BROWN. TURNBULL v. THE ROYAL NATIONAL LIFEBOAT INSTITUTION AND OTHERS.** Younger, J. 23rd February.

WILL—CONSTRUCTION—ESTATE DUTY—LEGACY DUTY—INCIDENCE OF DUTIES—LEGACY DUTY ACT, 1796 (36 GEO. 3, c. 52), s. 12—FINANCE ACT, 1914 (4 & 5 GEO. 5, c. 10), s. 14.

A sum of stock was bequeathed "subject to any duty thereon," and the testator directed that every bequest, as well specific as pecuniary, thereinbefore made should, "except where otherwise expressly stated, be free and clear of duties." There was also a direction to pay testamentary expenses out of the residuary estate.

Held, that the legatee took the legacy of stock subject to legacy duty, but not subject to any part of the estate duty payable on the testatrix's death.

Re Morrison, Morrison v. Morrison (1900, 102 L. T. 530) applied.

Where the testatrix gave the income of another stock to A for life, and after her death the stock to be sold, and the proceeds of sale, "subject to any duty affecting the same," to be divided between two named charities,

Held, that as the legacy duty was payable at one and the same rate by the persons entitled in succession under section 12 of the Legacy Duty Act, 1796, no legacy duty, or any part of the estate duty payable on the death of the testatrix, was payable by the charities, but that the estate duty payable under section 14 of the Finance Act, 1914, on the death of the life tenant must be borne equally by the charities.

Re Turnbull, Skipper v. Wade (1905, 1 Ch. 726) and Re Snape (1915, 2 Ch. 179) applied.

Where there was no direction about duty, but a corporation annuity was given to the trustees to pay to the annuitant and at her death to sell, and hand the proceeds of sale to a charity.

Held, that the estate duty payable on the death of the annuitant must be paid out of the testatrix's estate.

This was a summons to determine the question how, as between the various legatees and the residue, legacy duty and estate duty payable on the death of the testatrix and the further estate duty payable on the determination of the life interests on the settled legacies should be respectively borne and paid. The testatrix, after appointing the plaintiffs executors and trustees, bequeathed first a sum of stock "subject to any duty thereon" to one defendant. Secondly, she bequeathed the dividends and annual income on another sum of stock to her cousin during her life, and after the death of the cousin she directed her trustees to sell the same and stand possessed of the proceeds of sale, "subject to any duty affecting the same," as to one moiety thereof in trust for a named charity, and as to another moiety thereof in trust for another named charity. Thirdly, she gave a certain corporation annuity to her trustees upon trust to pay the same to her old maid-servant during her life, and upon her decease she directed her trustees to sell the annuity, and she gave and bequeathed the net proceeds of such sale to another named charity. She then directed that every bequest thereinbefore named, as well specific as pecuniary, should, "except where otherwise expressly stated, be free and clear of duties." She gave all her real and residuary personal estate to her trustees upon trust for sale and conversion, and after payment of her funeral expenses, her testamentary expenses and debts, and the pecuniary legacies thereinbefore bequeathed, and the duties thereinbefore directed to be paid, upon trust for five named charities. The testatrix died in 1914. Counsel for the first legatee relied on *Re*



*atortion* (1910, 102 L. T. 530). Counsel for the second legatees referred to *Re Turnbull (supra)* and *Re Snape (supra)*.

YOUNG, J., after stating the facts, said: In my judgment, under the first bequest the legatee takes the legacy of stock subject to legacy duty, but not subject to any part of the estate duty payable on the testatrix's death. Under the second bequest, the legacy duty being payable at one and the same rate by the persons entitled in succession under section 12 of the Legacy Duty Act, 1796, no legacy duty or any part of the estate duty payable on the death of the testatrix is payable by the charities entitled in moieties to the proceeds of sale of the settled legacy on the determination of the prior life interest, which is given free and clear of duties; but the estate duty payable under section 14 of the Finance Act, 1914, upon the death of the person entitled to such life interest must be borne and paid by the charities in respect of their respective moieties. And under the third bequest the estate duty payable under the last mentioned section upon the death of the person entitled to a life interest in the corporation annuity must be provided and paid out of the testatrix's estate.—COUNSEL, R. J. A. MORRISON; Alfred Adams; P. F. Wheeler and Wilfred Hunt; Owen Thompson; Aubrey J. Spencer (for P. H. L. Errington, now serving with His Majesty's Forces); Claxson, K.C., and W. R. Sheidon. SOLICITORS, Jacques & Co., for Turnbull & Sons, Scarborough; Sydney G. Polhill; Bridges, Sawtell, & Co.; Clayton, Sons, & Fergus.

[Reported by L. M. MAR, Barrister-at-Law.]

**WAKEFIELD AND BARNLEY v. YATES.** Eve, 1. 18th February. STATUTE OF LIMITATIONS—MORTGAGE—LEASE—FORECLOSURE ACTION—SUSPENSION OF STATUTORY PERIOD—FUTURE INTEREST—REAL PROPERTY LIMITATION ACT, 1833 (3 & 4 Wm. 4 c. 27), s. 3.

On 17th August, 1896, the defendant leased certain freehold property to a brewery company for twenty-one years, the first seventeen and a-half years' rent being paid in advance on the execution of the lease, the remainder was to be payable in quarterly payments, the first to be paid in January, 1914. On 14th October, 1897, the defendant mortgaged the property to the plaintiffs. Since July, 1903, there had been no payment or acknowledgment in respect of the mortgage debt.

Held, in a foreclosure action, that the statute did not begin to run until January, 1914, and therefore the lapse of time was no bar to the action.

This was a motion by the plaintiffs as mortgagees in a foreclosure action for the appointment of a receiver of certain freehold hereditaments comprised in a mortgage of 14th October, 1897. The mortgage was made by the defendant mortgagor, a married woman, for the purpose of securing the current account of her husband at the plaintiff's bank. It was made subject to a mortgage of 19th February, 1895, of the same premises to a brewery company to secure £700 and interest which was subsequently paid off, and the plaintiffs were then in the position of first mortgagees. On 17th August, 1896, the defendant leased the mortgaged premises to the same brewery company for twenty-one years at the yearly rent of £50, the first seventeen and a-half years' rent, amounting to the sum of £875, being paid on the execution of the lease, and the remainder being payable in equal quarterly payments, the first to be made on 29th January, 1914. Since the date of the lease the brewery company had remained in possession of the premises as lessees. In July, 1903, the plaintiffs realized certain other premises mortgaged by the defendant's husband and comprised in the mortgage of October, 1897, and applied the proceeds towards payment of what was due on their mortgage, but there still remained due a sum of £639. Since that date there had been no further payment, nor any acknowledgment given.

After 1914 the brewery company paid rent to the defendant under the lease at the rate of £50 per annum. The mortgage debt was payable on demand, and it was not disputed that the plaintiffs could have brought a foreclosure action against the defendant. The defence was that the plaintiff's right to foreclosure was barred by the Statute of Limitations. The plaintiffs relied on section 3 of the Statute of Limitations, 1833 (3 & 4 Wm. 4 c. 27), which provided that when the estate or interest claimed is in reversion or remainder or other future estate or interest, and no person had obtained possession, the right to bring an action shall be deemed to have first accrued at the time when such estate or interest became an estate or interest in possession.

EVE, J.—The question is whether the plaintiffs are bound to bring their action or foreclosure within twelve years from July, 1903, when the last payment in respect of the mortgage was paid. In other words, was the interest of the defendant, of which the plaintiffs were mortgagees, a future interest within the meaning of section 3 of the Real Property Limitation Act, 1833? The plaintiffs contend that the only interest which the mortgagor had in 1897 was one coming into existence at a future date, that is, after the lessee of the premises had been in possession for seventeen and a-half years, and when the obligation to pay rent under the lease first arose, namely, in January, 1914. During the intervening period neither the plaintiffs nor the mortgagor could have obtained possession of the rents and profits, nor was any rent receivable. I think these considerations bring the case within the meaning of section 3, which deals with future interests, and provides that time shall run from the date at which the interest first became an interest in possession. The statute did not begin to run until January, 1914, and consequently the lapse of time is no bar to the action. The plaintiffs, therefore, were entitled to the appointment of a receiver.—COUNSEL, Maugham, K.C., and H. M. Humphry; Roope Reeve. SOLICITORS, Tor & Co., for Stewart & Chalker, Wakefield; Corbin, Greener, & Cook, for Basil S. Briggs, Wakefield. [Reversed, *supra*.]

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

## CARDIFF CORPORATION v. BARRY RAILWAY CO.

Neville, J. 23rd February.

PRACTICE—POSTPONEMENT OF TRIAL—RIGHTS OF PARTIES NOT AFFECTED—WAR WORK—JURISDICTION—R. S. C., ORD. 36, r. 34.

A dispute between riparian owners which was commenced in 1909 was ordered to stand over till after the declaration of peace on the application of the defendants alleging war work, and admitting a taking of water in excess of their rights as riparian owners, and undertaking not to make any alteration in their works till the trial of the action.

This was a summons to postpone the trial of an action till after the war. The plaintiffs and defendants were riparian owners on the river Eley, in Glamorganshire. The plaintiffs alleged that the defendants were taking water from the river in excess of their rights as such riparian owners, and claimed an injunction and other relief. The defendants claimed a prescriptive right to take the water in the way in which they had been and were taking it. The writ was issued in 1909, and the pleadings closed in 1910, when negotiations for a settlement were commenced which lasted till 1913, and then proved a failure. In March, 1915, the plaintiffs gave notice of trial, and the defendants took out this summons which, after standing over several times, now came on for hearing. The defendants had been since the beginning of the war, and still were, under Government control, and wholly and fully occupied with Government work. Their counsel contended that ord. 36, r. 34 gave the Court jurisdiction to order the case to stand over till after the war, and this should be done, as the postponement would not work any injustice in the circumstances of the case to the plaintiffs. The action had been going on already for six years. Counsel for the defendants was willing to make the admission that they were taking water in excess of their rights as riparian owners, and he was also willing to give the undertaking not to make any alteration in the defendants' works until the trial of the action. Counsel for the plaintiffs submitted that after long preparation they were now ready, and that the trial should not be postponed indefinitely merely for the convenience of the defendants.

NEVILLE, J., after stating the facts, said: This action is to determine a right which is no doubt of importance to the parties. I think, however, the mere fact that the negotiations have been allowed to spread themselves over such a lengthy period shews that at that time the litigants did not consider the question at issue was one to be decided promptly. In my opinion no serious injury will result to the plaintiffs by postponing the trial for another year or perhaps two years. It is most undesirable that the public time and the time of officials engaged in work like railway business should be distracted from matters of overwhelming importance to matters of subsidiary importance which can be as well dealt with two years hence as they can be to-day. I think it is perfectly clear that it would embarrass the defendants in their work if, pending the continuance of the war, they had to devote their attention to this action. I will accordingly make an order postponing the trial of the action until after the declaration of peace, with liberty to apply for the examination *de bene esse* of any witness who is aged or infirm or who is going abroad.—COUNSEL, Jenkins, K.C., and T. T. Methold; Upjohn, K.C., and J. T. Galbraith. SOLICITORS, Smith, Rundall, & Dods; Downing, Handcock, & Middleton.

[Reported by L. M. MAR, Barrister-at-Law.]

## King's Bench Division.

**DAY v. DAY.** Ridley and Avory, JJ. 24th February.

COUNTY COURT—PRACTICE—COSTS—CERTIFICATE ON HIGHER SCALE—QUESTION OF IMPORTANCE TO A CLASS OR BODY OF PERSONS—COUNTY COURTS ACT, 1888 (51 & 52 VICT. c. 43), s. 119.

In an action by a wife to recover £3, arrears of maintenance under a separation deed which contained a *dum casta* clause, the husband alleged that the plaintiff had committed adultery, and consequently was not entitled to recover. The county court judge held that the defendant's allegations were without foundation and gave judgment for the plaintiff, and he certified for costs on the higher scale, on the ground that the action was "of importance to wives as a class or body of persons" within the meaning of section 119 of the County Courts Act, 1888.

Held, on appeal, that the county court judge had no jurisdiction to make the order, the question litigated not being of importance to a class or body of persons.

Defendant's appeal, by leave of the judge, from the Lambeth County Court. The facts, so far as they are material, appear sufficiently from the head-note. Section 119 of the County Courts Act, 1888, provides:—"The judge may award costs on any scale higher than that which would be otherwise applicable to the plaintiff on any amount recovered, however small, or to a defendant who successfully defends an action brought for any amount, however small, provided that the said judge certifies in writing that the action involved some novel or difficult point of law, or that the question litigated was of importance to some class or body of persons, or of general or public interest." It was contended for the defendant that the county court judge had no jurisdiction to make the order, as wives were not a class or body of persons within the meaning of section 119, and the question whether the plaintiff had



committed adultery was not a matter of importance to other wives. *Reg. v. Judge of City of London Court* (18 Q. B. D. 105) and *Paine v. Chisholm* (1891, 1 Q. B. 531) were referred to. For the plaintiff it was contended that the question of costs was a matter entirely for the discretion of the county court judge, and unless he was wrong in principle his decision ought not to be disturbed. The question of costs in this case was of importance to a class, namely, wives who were separated under deeds containing a *dum casta* clause. Further, the principle accepted in the Divorce Court, that a husband was liable for his wife's costs in order to enable her to protect her honour, applied equally to proceedings under a separation deed when the husband set up her adultery as a defence.

RIDLEY, J., in allowing the appeal, said that he did not think it was possible to maintain the order as to costs made by the county court judge. In his opinion it could not be said that a wife was a member of "a class or body of persons" to whom the decision could be of importance, and the learned county court judge had no jurisdiction to make the order.

AVORY, J., agreed that the learned judge had no authority to make the order, the principle laid down in *Reg. v. The Judge of the City of London Court* (18 Q. B. D. 105) was the same principle that they were applying here. In that case the learned judge gave as his reason for granting his certificate under an identical section that the case involved a question of character, and in his opinion a person accused of swearing falsely should not be punished in costs while he succeeded on the merits. On appeal, Stephen, J., in giving judgment, said: "It is dangerous to make broad propositions, but I am unable to conceive of a case in which the character of an individual could rightly be considered to be a matter of public interest. However, it is quite clear that, in such a case as the present, the question whether one of the parties has committed perjury cannot be held to be a question of general or public interest within the meaning of the section, and it certainly raises no novel or difficult point of law." In the present case the learned judge did not proceed on the ground that the question was of general or public interest; if he had, there might have been something to say for it, but he had given his certificate on the ground that the question litigated was of importance to a class or body of persons, namely, wives. In his lordship's opinion wives did not constitute a class of persons within the meaning of section 119, and the question whether a particular wife was guilty of adultery was of no importance to other wives. Appeal allowed.—COUNSEL, P. B. Morle; C. Ince. SOLICITORS, *Godfrey & Godfrey*; William G. Weller, Bromley.

(Reported by L. H. BARNES, Barrister-at-Law.)

## New Orders, &c. War Orders and Proclamations, &c.

The *London Gazette* of 10th March contains the following:—

1. A Proclamation, dated 10th March, under section 43 of the Customs Consolidation Act, 1876, prohibiting, as from 13th March, the importation into the United Kingdom of the following goods:—

Canned, bottled, dried and preserved fruits, except currants.

"Provided always, that this prohibition shall not apply to any canned, bottled, dried or preserved fruits which are the produce of any of Our Dominions, Colonies, Possessions or Protectorates, nor to any fruits which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

"This Proclamation may be cited as the Prohibition of Import (Canned, Bottled, Dried and Preserved Fruits) Proclamation, 1916."

2. Two Orders in Council, dated 10th March, extending to the Isle of Man (1) the War Loan (Supplemental Provisions) Act, 1915; and (2) with certain adaptations the Defence of the Realm Amendment Regulations of 27th January, 1916 (*ante*, p. 256).

3. A Foreign Office Notice, dated 10th March, making certain additions and a correction to the lists of persons to whom articles to be exported to China and Siam may be consigned. The correction is:—"Siu Jin Tong should read Siu Jen Tong," which shews that the Foreign Office, whatever fault its critics may find, is at least intent on accuracy in *minimis*.

4. Appointments, dated 7th March, of Appeal Tribunals under the Military Service Act, 1916, for the following counties and county boroughs (the figures give the number of members):—Bedford (9, including one lady); Cambridge and the Isle of Ely (12); Cardigan (11); Chester and the County Boroughs of Birkenhead, Chester, Stockport and Wallasey (15); Essex, including the County Boroughs of East Ham, West Ham and Southend-on-Sea (21); Lincoln (parts of Holland, parts of Kesteven, parts of Lindsey), including the County Boroughs of Grimsby and Lincoln (47, including two ladies); Merioneth (12); Monmouth, including the County Borough of Newport (10); the area comprising the County of Northampton, including the County Borough of Northampton and the Soke of Peterborough (12, including one lady); Radnor (10, including two ladies); the Counties of Southampton and the Isle of Wight, including the County Boroughs of Bournemouth, Portsmouth and Southampton (16); the

East Central District of the West Riding of Yorkshire, that is to say, for so much of the County as comprises the County Boroughs of Barnsley, Dewsbury, Huddersfield and Wakefield, the Boroughs of Batley, Morley, Ossett and Pontefract, the Urban Districts of Altofts, Ardsley, Ardsley East and West, Birkenshaw, Birstal, Castleford, Cudworth, Darfield, Darton, Dodworth, Emley, Farnley Tyas, Featherstone, Flockton, Golcar, Goole, Heckmondwike, Holme, Holmfirth, Honley, Horbury, Hoyland Nether, Kirkburton, Kirkheaton, Knottingley, Lepton, Linthwaite, Marsden, Meltham, Methley, Mirfield, Monk Bretton, New Mill, Normanton, Royston, Saddleworth, Scammonden, Shelley, Shepley, Skelmanthorpe, Slaithwaite, South Crosland, Spenborough, Springhead, Stanley, Thurstonland, Whitley Upper, Whitwood, Wombwell and Worsborough, and the Rural Districts of Barnsley, Goole, Hemsworth, Pontefract and Wakefield (8); the Northern District of the West Riding of Yorkshire, that is to say, for so much of the County as comprises the County Borough of Leeds, the Boroughs of Harrogate and Ripon, the Urban Districts of Baildon, Barnoldswick, Burley in Wharfedale, Earby, Garforth, Gildersome, Guiseley, Horsforth, Ilkley, Knaresborough, Otley, Rawdon, Rothwell, Selby, Silsden, Skipton and Yeadon, and the Rural Districts of Bishopthorpe, Bowland, Great Ouseburn, Hunslet, Knaresborough, Pateley Bridge, Ripon, Sedburgh, Selby, Settle, Skipton, Tadcaster, Wetherby and Wharfedale (9); the Southern District of the West Riding of Yorkshire, that is to say, for so much of the County as comprises the County Boroughs of Rotherham and Sheffield, the Borough of Doncaster, the Urban Districts of Adwick-le-Street, Bentley-with-Arksey, Bolton-upon-Dearne, Clayton West, Denby and Cumberworth, Greasbrough, Gunthwaite and Ingthorpe, Handsworth, Hoylandswaine, Mexborough, Penistone, Rawmarsh, Stocksbridge, Swinton, Thurstlestone, Thurnscoe, Tickhill and Wath-upon-Dearne, and the Rural Districts of Doncaster, Kiveton Park, Penistone, Rotherham, Thorne and Wortley (9); the West Central District of the West Riding of Yorkshire, that is to say, for so much of the County as comprises the County Boroughs of Bradford and Halifax, the Boroughs of Brighouse, Keighley, Pudsey and Todmorden, the Urban Districts of Barkisland, Bingley, Calverley, Clayton, Denholme, Drighlington, Elland, Farsley, Greetland, Haworth, Hebden Bridge, Hipperholme, Hunsworth, Luddenden Foot, Midgley, Mytholmroyd, Oakworth, Oxenhope, Queensbury, Rishworth, Shelf, Shipley, Southowram, Sowerby Bridge, Soyland and Stainland, and the Rural Districts of Halifax, Keighley and Todmorden (8).

5. A Notice that further Orders have been made by the Board of Trade, under the Trading with the Enemy Amendment Act, 1916, requiring nineteen further named businesses to be wound up, bringing the total number up to forty-two.

6. The Munitions Tribunals (Appeal) Rules, 1916, dated 2nd March (printed below).

The *London Gazette* of 14th March contains the following:—

7. Appointments, dated 10th March, of Appeal Tribunals under the Military Service Act, 1916, for the following counties and county boroughs (the figures give the number of members):—Cornwall and the Isles of Scilly (13, including 2 ladies) [in substitution for the list in the *London Gazette* of 25th February]; Denbigh (20); Glamorgan, including the County Boroughs of Cardiff, Merthyr Tydfil and Swansea (20, including 1 lady); Montgomery (7); Northumberland, including the County Boroughs of Newcastle-upon-Tyne and Tynemouth (28); Wiltshire (15) [in substitution for the list in the *London Gazette* of 29th February].

8. A Notice that two further Orders have been made by the Board of Trade, under the Trading with the Enemy Amendment Act, 1916, requiring two named businesses to be wound up, bringing the total number up to forty-four.

## Munitions Tribunals.

THE MUNITIONS TRIBUNALS (APPEAL) RULES, 1916, DATED MARCH 2ND, 1916, MADE BY THE LORD CHANCELLOR UNDER THE MUNITIONS OF WAR (AMENDMENT) ACT, 1916.

### Title of Rules.

1. These rules may be cited as the Munitions Tribunals (Appeal) Rules, 1916, and shall come into operation on the sixth day of March, 1916.

### Interpretation of Rules.

2. (i) The expression "the Acts" shall mean the Munitions of War Acts, 1915 and 1916.

The expression "Appeals Officer" shall mean such person as may be appointed by the Lord Chancellor to act as the Officer of the Court under these rules.

The expression "The Judge" shall mean such Judge of the High Court as may be appointed by the Lord Chancellor for the purpose of hearing appeals from Munitions Tribunals.

(ii) The Interpretation Act, 1889, shall apply for the interpretation of these rules as it applies for the interpretation of an Act of Parliament.

### Right of Appeal.

3. (i) Any person convicted of an offence, or against whom an order has been made, or to whom (including the trade union representative of any workman) a leaving certificate has been refused, by a Munitions Tribunal, and in all cases the Minister of Munitions, may appeal to the Judge against the decision:—

(a) on any ground of appeal which involves a question of law alone; and

(b) with the leave of the Judge or with the written permission of the Chairman of the Munitions Tribunal (in these rules referred to as the Chairman) on any ground which involves a question of mixed law and fact.

(ii) The other party to the proceedings before the Munitions Tribunal may, with the leave of the Judge or with the written permission of the Chairman, appeal to the Judge against the decision on any ground which involves a question of law alone, or which involves a question of mixed law and fact.

#### *Notices of Appeal.*

4. (i) Every person who desires to appeal, or to obtain the leave of the Judge to appeal, against any decision of a Munitions Tribunal shall give notice in writing of his intention to the Clerk to the Munitions Tribunal, and shall send by registered post his notice of appeal, or notice of application for leave to appeal, to the Judge, within seven days of the date of the decision: provided that the Judge may, in his discretion, grant an extension of time within which such notice shall be given.

(ii) (a) Every notice of appeal or notice of application for leave to appeal shall be in writing and shall state—

- (1) the names and addresses of both parties to the proceedings before the Munitions Tribunal; and
- (2) the place where the Tribunal sat; and
- (3) the name of the Chairman; and
- (4) the decision of the Tribunal; and
- (5) the date of the decision; and
- (6) the question or questions of law, or of mixed law and fact, which are the grounds of the appeal;

and shall be accompanied by a copy of either the complaint or the notice to appear before the Munitions Tribunal.

(b) In every case where the Chairman has given his written permission to appeal, the written permission shall be attached by the appellant to his notice of appeal.

(c) Every application for an extension of time under this rule shall be in writing, and shall state the grounds of the application, and shall be accompanied by the proposed notice of appeal or notice of application for leave to appeal.

(iii) Every notice of appeal, or notice of application for leave to appeal, or for an extension of time, shall be signed by the appellant himself: provided that it shall be sufficient compliance with this rule if—

- (a) an appellant who is unable to write affixes his mark to any notice in the presence of a witness who attests the mark; or
- (b) in the case of a body corporate, the notice is signed by the secretary, clerk, manager, or solicitor thereof; or
- (c) in the case of the Minister of Munitions, the notice purports to be signed by any person duly authorized by the Minister in that behalf.

5. (i) All notices or other documents required or authorized to be given, for the purposes of these rules, to the Judge, shall be addressed to "The Appeals Officer of Munitions Tribunals, Room 751, West Wing, Royal Courts of Justice, London."

(ii) All notices or other documents required or authorized by these rules to be given or sent shall be deemed to be duly given or sent if forwarded by registered post, addressed to the person to whom they are required or authorized to be given or sent, at his last known place of abode, or at any place where he carries on business.

6. Where the Judge has, on a notice of application for leave to appeal, given leave to appeal, it shall not be necessary for the appellant to give any notice of appeal, but the notice of application for leave to appeal shall be treated as a notice of appeal.

#### *Abandonment of Appeal.*

7. An appellant, at any time after he has served notice of appeal or notice of application for leave to appeal, and before the day fixed for the hearing or determination, may, subject to such order as to costs as may be made by the Judge, abandon his appeal by giving notice of abandonment thereof to the Appeals Officer, and the Appeals Officer shall thereupon give notice to the Clerk to the Munitions Tribunal.

#### *Summary Dismissal of Appeal.*

8. (i) If it appears to the Judge that any notice of appeal, purporting to be on a ground which involves a question of law alone, does not shew any substantial ground of appeal, he may dismiss it summarily and without requiring or permitting either party to appear or furnish further evidence or argument.

(ii) When the Judge has dismissed an appeal summarily, or has refused an application for leave to appeal, the Appeals Officer shall give notice to the Clerk to the Munitions Tribunal concerned and to the appellant of the decision of the Judge.

#### *Notice to Respondent.*

9. The Appeals Officer, where an appeal is to proceed, shall send a

copy of the notice of appeal to the respondent and to the Minister of Munitions.

#### *Chairman's Report.*

10. (i) The Appeals Officer, when he has received a notice of appeal or a notice of application for leave to appeal, shall, where the Judge so directs, send to the Chairman a copy of the notice, and thereupon the Chairman shall furnish to the Appeals Officer a copy of the complaint or of the notice to appear before the Munitions Tribunal, together with a report in triplicate setting out the names and addresses of the parties, the evidence in the case, the facts as found by the Tribunal, and the grounds of the decision, or such of the above-mentioned matters as the Judge may require, and shall deal in his report with the appellant's case generally, or with any point arising thereon; and either party may obtain a copy of the Chairman's report on application to the Appeals Officer.

(ii) The Judge may, if he thinks it necessary or expedient, require the Chairman who has furnished a report to the Appeals Officer to furnish a further report in such manner as the Judge may direct, and the Chairman shall thereupon comply with the direction.

#### *Determination of Appeal.*

11. The Judge shall hear and determine every appeal in open court, except where the appeal is dismissed summarily or where with the written consent of both parties he thinks it expedient to determine an appeal upon the materials before him without requiring either party to appear or to furnish further evidence or argument: provided that the decision on every appeal shall, except where the appeal is dismissed summarily, be given in open court.

#### *Notice of Hearing or Determination of Appeal.*

12. The Appeals Officer shall, in every case where an appeal is to be heard or determined, at least seven days before the hearing or determination, send to the parties and to the Minister of Munitions a notice of the time and place appointed for the hearing or determination.

#### *Suspension of Penalties Pending Appeal.*

13. Where notice of appeal or notice of application for leave to appeal has been duly given, all proceedings for the recovery of any fine or costs imposed upon either party by the Munitions Tribunal shall be suspended until the abandonment, summary dismissal, or final determination of the appeal.

#### *Powers of Minister of Munitions.*

14. (i) The Minister of Munitions may with the leave of and subject to such conditions as may be imposed by the Judge appear and be heard on the hearing of any appeal; or may

(ii) At any stage of an appeal substitute himself for either party to the proceedings by giving notice in writing to the Appeals Officer and to both parties, and thereupon these rules shall apply as if the Minister of Munitions were appellant or respondent, as the case may be.

It shall be the duty of a party for whom the Minister of Munitions has substituted himself under this rule to furnish to the Minister any information, documents, matters and things in his possession or under his control relating to the proceedings which the Minister may require for the purpose of the proceedings.

#### *Appearance of Parties.*

15. Each party may, on the hearing of any appeal, appear in person and present his case orally or in writing, or may appear by counsel, or may, in lieu of appearing, send to the Appeals Officer at least two days before the hearing a statement in writing setting forth the arguments in support of his contention, and such arguments shall be considered by the Judge.

#### *Powers of Judge.*

16. The Judge may, on the hearing of any appeal, if he thinks it necessary or expedient—

- (i) sit with two or some other even number of assessors selected by the Judge respectively from an employers' panel and from a workmen's panel constituted in such manner as the Minister of Munitions may direct, and may consult with such assessors;
- (ii) order the production of any document or other thing relating to the proceedings; and
- (iii) order any witnesses who would have been compellable witnesses before the Munitions Tribunal to attend and be examined on oath before him, whether they were or were not examined before the Munitions Tribunal; and
- (iv) exercise for the purpose of the proceedings any other powers which are exercisable by any Judge of the High Court.

#### *Result of Appeal.*

17. (i) The Judge may, on the hearing of any appeal, allow or dismiss the appeal, or may order a re-hearing before the Munitions Tribunal, or may make such other order, or may give such directions as he may think just.

(ii) Where the Judge allows an appeal—

- (a) an appellant who has paid the whole or any part of any fine or costs imposed upon him by the Munitions Tribunal, shall

IT'S WAR-TIME, BUT — DON'T FORGET  
THE MIDDLESEX HOSPITAL.  
ITS RESPONSIBILITIES ARE GREAT AND MUST BE MET.



be entitled, subject to any order of the Judge, to the return of the sum paid by him;

(b) the Judge may impose any fine or make any order which it was competent for the Munitions Tribunal to have imposed or made, and may, if he thinks fit, direct that his decision shall not invalidate any leaving certificate issued or ordered to be issued by a Munitions Tribunal or any order of a Munitions Tribunal so far as it directs the issue of any leaving certificate.

Any fine imposed by the Judge under this rule shall be paid to the Clerk to the Munitions Tribunal concerned in like manner as if it had been imposed by the Munitions Tribunal, and payment may be enforced as if it were a fine imposed by a Munitions Tribunal, and any order made by the Judge shall be enforced as if it were made by a Munitions Tribunal.

(iii) Where the Judge orders a re-hearing before a Munitions Tribunal—

(a) the Munitions Tribunal and the parties to the proceedings shall have the same right as if the case had not been previously heard; and

(b) an appellant who has paid the whole or any part of any fine or costs imposed upon him by the Munitions Tribunal shall have the same rights with regard to the recovery thereof as if the Judge had allowed the appeal.

#### Costs.

18. (i) An appellant shall send to the Appeals Officer a fee of two shillings and sixpence upon giving notice of appeal or notice of application for leave to appeal, and a fee of five shillings before the hearing of an appeal.

(ii) The Judge may, if he thinks fit, remit or reduce any fee.

#### Costs.

19. Costs shall be in the absolute discretion of the Judge, who may order costs to be paid by any party or parties to the proceedings in such manner as he shall direct, and may either assess the amount thereof himself or may refer the same for assessment to any other person appointed by him for the purpose. An order for costs may be enforced in the same way as a fine under these rules.

#### Notifying Result of Appeal.

20. The Appeals Officer shall upon the final determination of an appeal notify to the Munitions Tribunal concerned and to the Minister of Munitions, and to the parties if they were not present at the hearing thereof, the decision of the Judge.

#### Effect of Decision.

21. The decision of the Judge on any appeal shall be binding on all Munitions Tribunals in England and Wales, and there shall be no appeal from such decision.

#### Remedies for Non-compliance.

22. Non-compliance on the part of either party with these rules, or with any rule of practice for the time being in force under the Acts, shall not prevent the further prosecution or defence of the appeal if the Judge considers that justice can be done, and subject to such terms as the Judge may impose.

Dated the second day of March, 1916.

BUCKMASTER, C.

### Indictments Act, 1915.

Royal Courts of Justice, London, W.C.

16th March, 1916.

It is notified that the members of the Rule Committee have been appointed for twelve months from the 19th February, 1916.

[The notice of appointment of the committee is printed *ante*, p. 280.]

## Societies.

### Sheffield District Incorporated Law Society.

At the forty-first annual general meeting of the Sheffield District Incorporated Law Society, held in the Rooms, Hcole's-chambers, Bank-street, Sheffield, on Friday, 25th February, 1916, at 3.30 o'clock p.m.,

*Present*.—The president, Mr. H. N. Lucas (in the chair), the vice-president, Mr. D. M. Nicholson, and Messrs. F. Allen (Doncaster), J. C. Auty, E. G. Bagshawe, W. J. Bradford (Rotherham), G. E. Branson, S. H. Clay, J. H. Davidson, F. L. Harrop (Rotherham), A. Howe, A. E. C. Ludlam, C. Padley, J. K. Parker, D. H. Porrett, H. Reed, S. Roberts, junr., J. P. Russell, H. E. Sandford, G. H. Simpson, E. Tofield, W. Tottle, B. A. Wightman, W. B. Willis (Rotherham), and Edward Bramley (acting hon. sec.).

The notice convening the meeting, and the committee's report, as printed and circulated, having been taken as read, it was resolved:—

1. That the forty-first annual report presented by the committee be received, confirmed and adopted, and that the accounts of Mr. Arthur Wightman, the hon. treasurer, for the past year, as audited by the Society's professional auditor, be approved and passed.

## ROYAL EXCHANGE ASSURANCE.

INCORPORATED A.D. 1720.

FIRE, LIFE, SEA, ACCIDENTS, MOTOR CAR, PLATE GLASS, EMPLOYERS' LIABILITY, ANNUITIES, LIVE STOCK, LIFT, BOILER, BURGLARY, THIRD PARTY, FIDELITY GUARANTEES.

The Corporation will act as  
TRUSTEE OF WILLS AND SETTLEMENTS.  
EXECUTOR OF WILLS.

Full Prospectus on application to the Secretary,  
Head Office: ROYAL EXCHANGE, LONDON, E.C.  
Law Courts Branch: 29 & 30, HIGH HOLBORN, W.C.

2. That the cordial thanks and appreciation of the Society be offered to Mr. H. N. Lucas, the president, for the ability with which he has filled the office, and the consideration he has given to his duties during the past year, and that the Society's deep regret and sympathy be extended to him on the loss of his son, Lieut. W. H. Lucas, in the war.

3. That the best thanks of the Society be given to Mr. Edward Bramley for his services as hon. secretary, in the absence of Mr. C. Stanley Coombe on military duty, and Mr. Arthur Wightman for his services as hon. treasurer during the past year.

4. That Mr. David Morton Nicholson (Wath) be elected the president of the Society.

5. That Mr. B. T. Burdekin be elected the vice-president, and Mr. Arthur Wightman be re-elected hon. treasurer of the Society for the ensuing year.

6. That Mr. C. Stanley Coombe be re-elected the hon. secretary of the Society for the ensuing year, and during his services with His Majesty's forces Mr. E. Bramley be again requested to act as secretary for him.

7. That the following gentlemen be hereby elected to act with the officers as the committee for the ensuing year:—Messrs. A. P. Aizlewood (Rotherham), F. Allen (Doncaster), T. H. Bingley, E. Bramley, E. W. Clegg, H. W. D. Fielding, A. Glossop (Chesterfield), T. W. Hall, W. E. Hart, A. Howe, H. W. Jackson, H. N. Lucas, J. K. Parker, H. Reed, S. Roberts, junr., G. H. Simpson, W. F. Smith, E. Tofield, W. Tottle, R. Webster, and B. A. Wightman.

A vote of thanks to the chairman concluded the meeting.

The following are extracts from the report of the committee for 1915:—

*The War*.—The committee regret to record the deaths on active service of three members of their profession in this district: Captain W. H. G. Raley, of Barnsley, son of Lieut.-Col. W. E. Raley, of Barnsley, one of our members; Captain Alfred Tucker, of Doncaster; and Private Eric Vaughan Lewis, of Chesterfield. Also of the following local article clerks: William H. Lucas, son of Mr. H. N. Lucas (president of the Society); Second Lieut. Geoffrey Eric Burdekin, son of Mr. B. T. Burdekin, one of our members; Lieut. Walter Hugh Raley, another son of Lieut.-Col. W. E. Raley; and Second Lieut. Cyril Maxfield Dixon.

In the Appendix "A" will be found a list of solicitors and article clerks in this district serving with His Majesty's forces, brought up to date according to the best information at the disposal of the committee. In several cases steps in rank may have been acquired of which the committee have not been made acquainted, and in case of any deficiencies in that respect their regrets are offered to those concerned.

The committee, at the request of the Town Clerk, took steps to obtain the assistance of members of the Society and their staffs in the compilation of the National Register, and it is understood that nineteen actually rendered valuable assistance in that way.

The committee, acting in conjunction with the Sheffield Society of Chartered Accountants and the Sheffield District Society of Incorporated Accountants, also arranged for special facilities to be afforded to members of your own or these two societies, and clerks of any of them, for attestation under Lord Derby's recruiting scheme, at the Law Society's Rooms, Bank-street, and upwards of twenty clerks to members of your Society took advantage of this. With a view to assisting members in connection with the calls for military service made on themselves and their staffs, the committee have taken two steps. The first was to send out a circular inviting offers of assistance in the carrying on of professional practices for the benefit of solicitors who had enlisted, or whose staffs were much depleted by enlistment, and this had a gratifying response. In consequence of this, if any solicitor who is in need of such assistance, and has not made his own arrangements, will make application, the committee will probably be able to arrange for it. The second step taken was in connection with the important question of the indispensability, under Lord Derby's scheme, of certain members of solicitors' staffs—more particularly managing clerks and cashiers. The committee have appointed a sub-committee with full powers to act in the matter, and they have put themselves in touch with the various advisory committees under the

scheme in the district; as a consequence it has now been arranged with the chief military representative for Sheffield that claims in the city in respect of solicitors' clerks shall be submitted in the first instance to this sub-committee for their consideration. Facilities have also been given for the Society's representatives to attend meetings of advisory committees in the district when such claims come up. At the last annual general meeting a resolution was passed that, as a general principle, in the case of a member serving with His Majesty's forces, and having no partner to carry on his business, on application, his subscription to the Society be waived; and that in the case of a member serving with the forces and having a partner to carry on his business, on application, half the usual subscription be accepted; and that it be left to the president to settle, if necessary, individual cases. A number of members have taken advantage of this. The committee are glad to say that the present Chancellor of the Exchequer has stated, in response to a question in the House of Commons, that it has been arranged that relief from solicitors' certificate duty will be allowed by the Commissioners of Inland Revenue, on application, on behalf of the person concerned, in respect of any period during which a solicitor is prevented from attending to his business through absence on active service with the naval or military forces.

**Membership.**—The number of members is now 183. The committee regret to record the loss, by death, of Mr. John James Wheat, who was president of the Society in 1884, and to whom, on his ninetieth birthday, the committee sent a letter of congratulation; and Mr. John Middleton, the town clerk of Chesterfield.

**Legal Education.**—The number of Sheffield University law students this session is very much affected by the enlistment of the greater portion of the articulated clerks and the fact that very few clerks indeed are now being articulated in this district. The number attending the University is only thirteen; of these, three are degree students, and two are taking the non-degree day classes, while four non-articled clerks are attending evening classes; the remaining four are miscellaneous (including two Belgians). In consequence of the comparatively small attendance during the previous session, on the professor's recommendation no prizes were given by the Society in connection with the classes. The Law Society's funds available for legal education have been much diminished, and, in consequence, they have felt obliged to reduce the usual grant which they make to the Yorkshire Board of Legal Studies for the purpose of legal education in Yorkshire, and that body has correspondingly reduced its grant to the two county universities. Endeavours, however, have been made, with some fair measure of success, to reduce the expenses of the legal department at Sheffield, and these have been assisted by the fact that Mr. F. R. Butt, LL.M., one of the lecturers, has been for some time, with the consent of the University, devoting the greater part of his time to the production of munitions.

**Associated Provincial Law Societies.**—These Societies have held two meetings, at both of which your Society was represented. A resolution was passed that the subscriptions of the constituent Societies be remitted for this year. In response to a communication from these Societies with regard to the new requirement as to assize cases having to be entered twenty-one days before the commission day, the committee replied that most of the Sheffield cases were entered at Leeds, where only seven days' notice was required, and it was not thought that any practical inconvenience was caused in this district by any such requirement.

**Bills in Parliament.**—A number of Bills have been considered by the committee in the course of the year, and in particular the following:—The Finance Bills (Nos. 1, 2 and 3); Increase of Rent and Mortgage Interest (War Restrictions) Bill; Evidence (Amendment) Bill; Indictments Bill; Larceny Bill; Real Property and Conveyancing Bill. In connection with the Finance Bills the committee brought to the notice of the Law Society the fact that interest on settlement estate duty paid is only allowed in account from 15th August, 1914, instead of from the date of payment, as would seem reasonable; but that Society did not feel that they could very well interfere.

On the subject of the rate of mortgage interest, the committee passed a resolution that, in their opinion, solicitors were justified in advising clients to increase the rate of interest on mortgages at present carrying interest at not exceeding 4 per cent.; this resolution was passed before the Increase of Rent and Mortgage Interest Bill had been introduced in the House of Commons, and can now only be acted upon subject to the provisions of the Bill, which are now law.

**Index to Sheffield Corporation Acts.**—The committee several years ago urged upon the consideration of the Corporation the desirability of having an index prepared to the numerous local Acts and Orders; they are very glad to say that one has now been compiled in the town clerk's office, and, as members were informed, copies can be obtained on application at the town hall, at the cost of 2s. 6d. for linen-covered copies, and 2s. for paper copies. The town clerk has intimated to the committee that he hopes that, at some later stage, the still more beneficial work of consolidation of the whole of the local Acts and Orders can be taken in hand.

**Delays in Granting Probate.**—The attention of the committee was drawn to a case in which an affidavit for Inland Revenue, accompanied by a cheque, was not returned receipted until quite six weeks after it had been received at Somerset House. The delay was caused through a number of queries which the authorities raised before probate as to a particular item of the deceased's estate and a request for further duty thereon, which request they had afterwards withdrawn.

The committee drew the attention of the Council of the Law Society to this case, and understand that similar complaints as to delays in the granting of probate have been sent to them from several provincial societies. The Law Society is making representations in the proper quarter in order that such delays, which are so vexatious to the parties concerned, and may not infrequently cause actual hardship and loss, may be avoided.

**Commission on Government Loans.**—The committee drew the attention of the Council of the Law Society to the fact that, while commission was allowed to bankers, brokers and financial houses on the issue of War Loan and other Government stocks, none was allowed to solicitors, who in many cases would have considerable trust funds under their control which could be invested in this way, and suggesting that commission should be also allowed to them. The Chancellor of the Exchequer replied, however, that it was not practicable to offer commission except to the agents mentioned. The question is being brought before the Associated Provincial Law Societies.

**Inland Revenue Memoranda as to Deduction of Income Tax.**—The Board of Inland Revenue declined a request, which originated from your committee, made through the Council of the Law Society, to send circulars having reference to the proper deductions to be made from income tax, in view of alterations in such tax, to solicitors, as well as to secretaries of companies and others. This your committee think unfortunate, as solicitors require to know as quickly as possible the proper deductions to be made from ground rents, mortgage interest, and other income payments which they have to collect.

[Appendix A contains a list of solicitors and articulated clerks in the Sheffield district serving with His Majesty's forces. The solicitors number sixty-five, including the three stated above to have been killed in action, and there are also three who have passed the "Final," but have not yet been admitted. The articulated clerks number thirty-two, including the four stated above to have been killed in action.]

## The Birmingham Law Society.

REPORT OF THE COMMITTEE FOR THE YEAR ENDED 31ST DECEMBER, 1915.

Your Committee have pleasure in presenting their 97th Annual Report of the proceedings of the Society:—

**Officers and Committee.**—Mr. J. Hargreave has continued to hold the office of President, and Mr. F. A. Chatwin was elected Vice-President immediately after the last Annual Meeting. Mr. L. Arthur Smith was re-elected Honorary Secretary and Treasurer. At the last Annual Meeting Messrs. D. Cochrane, J. James, and A. H. Lewis (Walsall) were elected members of the Committee in place of those who were compulsorily retired under the Articles of Association. Mr. A. H. Coley was re-elected in August as an Ordinary Member and Mr. R. A. Pinsent as an Extraordinary Member on the Council of the Law Society. Your Committee have held eleven meetings, at which the average attendance was 14.36, and eight Sub-Committee meetings have been held during the year.

**Members.**—The membership of the Society continues to maintain a fair average, the number of members being two below that of last year. Four members have resigned, four have died, three have ceased membership by reason of non-payment of subscriptions, and ten new members have been elected: the number on the register on the 31st December, 1915, was 368. Fifteen barristers have during the year subscribed for the privilege of using the Library. Your Committee report with regret the deaths of Messrs. J. G. Bradbury, who was re-elected on the Committee last year and had held the offices of President and Vice-President, H. C. Brettell (Dudley), H. T. Edge, and H. Walker; also Mr. E. Orford Smith, who, although not a member at the time of his death, was for many years connected with the Society and a member of the Committee, and Vice-President in 1897.

**European War.**—The returns issued by the Council of the Law Society shew that in England 2,384 solicitors and 1,199 articulated clerks have joined His Majesty's Forces. Last year there were some 16,000

## 11<sup>1</sup>/<sub>2</sub>% GUARANTEED FOR LIFE

A MAN 65 years of age can obtain £11 10s. 8d. per annum for every hundred pounds invested in a "Sun Life of Canada" Annuity. This leading Company for Annuities gives better terms than any other high-class Company. Assets over £13,000,000, with strict Government supervision.

Write for booklet to  
J. F. JUNKIN (Manager).

SUN LIFE OF CANADA, 217, Canada House,  
Norfolk Street, London, W.C.



solicitors who took out their practising certificates, and gratification may be felt at the large proportion of these who have given up their professional work in order to serve their country. In Birmingham and within a radius of twenty-five miles around 103 solicitors and forty-eight articled clerks have joined the forces, particulars of whom will be found in Appendix A. Of this number six have already laid down their lives, and your Committee record with deep regret the deaths of the following gentlemen:—

Captain E. A. Cresswell,  
6th Battn. S. Staffordshire Regt.  
Lieutenant M. E. B. Crosse,  
2nd Battn. Yorkshire Regt.  
Lieutenant S. S. Forsyth,  
23rd Brigade R.F.A.  
Private Robert Haselden,  
5th Battn. S. Staffordshire Regt., T.F.  
Lieutenant P. M. Kerwood,  
8th Battn. Worcestershire Regt., T.F.  
Captain A. G. Rollason,  
7th Battn. Worcestershire Regt., T.F.

Your Committee note with pride that military distinctions have been won by the following:—

Major A. A. Caddick, 8th Battn. Royal Warwickshire Regt.  
Mentioned in despatches 30th November, 1915.  
Lieut. S. S. Forsyth (killed in action), 23rd Brigade R.F.A.  
Mentioned in despatches 30th November, 1915.  
Lieut.-Colonel Ernest Martineau, 83rd Provisional Battn. Oxford and Bucks L.I. Mentioned in despatches 30th November, 1915, and Companion of the Most Distinguished Order of St. Michael and St. George.  
Lieut. Sidney H. Robinson, 3rd Battn. S. Midland Brigade R.F.A.  
Mentioned in despatches 30th November, 1915, and Military Cross.  
Lieut. Gerald Howard Smith, 6th Battn. S. Staffordshire Regt.  
Mentioned in despatches 30th November, 1915, and Military Cross.  
Captain F. M. Tomkinson, 7th Battn. Worcestershire Regt.  
Mentioned in despatches.

**Conditions of Sale.**—Your Committee have during the year taken steps to revise the Society's Common Form Conditions of Sale. Nine years have elapsed since the last revision took place, and during that period many legislative changes have occurred, and various questions as to conditions have been submitted by your members. Your Committee have instructed Mr. B. L. Cherry to redraft the conditions, and the draft is under consideration.

**Inland Revenue Affidavits.**—Several members have complained to your Committee of the delay and inconvenience caused by the recent practice of the Inland Revenue Authorities in making detailed examination of affidavits and demanding evidence in support of valuations annexed to them prior to the grant of probate. The matter has been referred to the Council of the Law Society, and they are making representations to the authorities.

**Unqualified Practitioners.**—Several cases have been investigated by your Committee of unqualified practitioners who have been doing work which should properly fall to solicitors, but in none of them was the evidence produced sufficient to warrant proceedings in the Court being taken under the existing Statutes. Legislative reform appears at present to be out of the question, and therefore your Committee can only assure members that they carefully consider all cases brought before them, and are prepared to take more active steps whenever the facts justify them in doing so.

**War Loans.**—In connection with the issue of the 4½ per cent. War Loan Stock, 1925-45, your Committee sought to obtain for solicitors the same commission on the placing of this stock as was paid to bankers, brokers, and financial houses, and your Honorary Secretary had an interview with the officials of the Bank of England on the subject. He also communicated with the Chancellor of the Exchequer with a like object upon the recent issue of 5 per cent. Exchequer Bonds, but your Committee regret to report that on neither occasion were these efforts successful.

**Birmingham Board of Legal Studies.**—The Board has continued to conduct the classes for law students, and issued a report at the close of their financial year on the 31st August last, a copy of which will be found in Appendix C. From this it will be seen that the income of the Board is being most seriously affected by the decrease from £225 to £90 in the grant made by the Council of the Law Society. The number of students attending the lectures and the fees paid by them have also largely decreased. The Board are able to maintain their lectures for the current year, but it is quite uncertain what course they will have to adopt for the year beginning next September. In this connection it may be noted that no solicitors' preliminary examination has been held in Birmingham since July, 1914. Your Committee have continued to make their annual grant of £50 to the Board, and have also offered prizes to the students at the July examination, which have been awarded as follows:—In the Senior Class to Mr. W. F. Horden, articled to Mr. C. E. Amphlett; in the Junior Class to Mr. H. V. G. Robinson, articled to Mr. H. J. Brown (Warwick); in the Book-keeping Class to Mr. J. H. Brookes, articled to Mr. J. Clark (West Bromwich). These prizes and the Bronze Medal will be presented at the Annual Meeting.

**Birmingham Poor Man's Lawyer Association.**—Messrs. W. Barrow, Arthur L. Lowe, B. Shirley Smith, and F. H. Gardner Tyndall have

## THE BRITISH LAW FIRE

INSURANCE COMPANY, LIMITED,

5, LOTHBURY, LONDON, E.C.

(with Branches throughout the United Kingdom).

SUBSCRIBED CAPITAL ... £1,050,000

PAID-UP CAPITAL ... £150,000

RESERVES ... £288,000

General Manager—DAVID M. LINLEY. Secretary—T. WILLIAMS.

FIRE, FIDELITY GUARANTEE,  
WORKMEN'S COMPENSATION, EMPLOYERS' LIABILITY,  
PERSONAL ACCIDENT AND SICKNESS,  
BURGLARY, THIRD PARTY, MOTOR-CAR, LIFT, CRANE  
and HOIST, BOILER and ENGINE, PROPERTY OWNERS'  
INDEMNITY, LOSS OF PROFITS due to FIRE,  
GLASS BREAKAGE, LIVE STOCK.

Gentlemen in a position to introduce Business are invited to undertake Agencies within the United Kingdom. No Foreign Business undertaken.

been nominated by your Committee as their representatives on the Committee of the Association for 1915.

L. ARTHUR SMITH, Honorary Secretary.

February, 1916.

[Appendix A contains the lists referred to above of 103 solicitors and 48 articled clerks serving with His Majesty's Forces.]

## Chester and North Wales Incorporated Law Society.

The thirty-fifth annual meeting of the above Society was held at the Town Hall, Chester, on Wednesday, 23rd February, the President (Mr. James Porter, Conway) in the chair. The "John Allington Hughes" prize for 1915 was awarded to Mr. J. L. Yarwood, who served his articles with Mr. H. P. Rigby, of Middlewich, and took second class honours at the Final Examination of the Law Society held in January, 1915.

Mr. Porter was re-elected president for the ensuing year, and Mr. E. Gardner (Chester) was re-elected vice-president. Mr. T. Moore Dutton and Mr. Henry G. Hope were also re-elected hon. treasurer and hon. secretary respectively.

The following gentlemen with the above named officers are the committee for the year:—Messrs. T. H. Whiteley (Nantwich), A. Matheson (Chester), J. J. Marks (Llandudno), H. G. Roberts (Mold), J. E. Fletcher (Northwich), J. P. Gamon (Chester), R. T. Morgan (Chester), R. J. Kendrick (Wrexham), and L. Caldecutt (Knutsford).

The hon. auditors are Messrs. F. Turner and W. H. Barnes, both of Chester.

The following are extracts from the report of the committee:—

**Members.**—The Society now numbers 183 members. The committee regret to record the death during the year of Major J. K. Cooke (Winsford), 7th (Reserve) Batt., Cheshire Regiment, who joined the Society in 1903 and had been a member of the committee. At the time of his death he was serving in His Majesty's forces.

**Law Library.**—His Honour Judge Moss has very generously offered to present to the library his copy of "The English Reports" as soon as all the volumes have been published. These reports are a reprint of all decided cases of any importance from the earliest times to the year 1866, when the Law Reports begin, and are of course most valuable books of reference. The committee have gratefully accepted the Judge's offer, and have accorded to him a hearty vote of thanks for his thoughtful and most acceptable gift. Mr. Henry Taylor has kindly presented to the library a Record of Attorneys and Solicitors admitted in the year 1729, and the committee have conveyed the thanks of the Society to Mr. Taylor for his gift.

**The War.**—The committee have resolved that, on account of the war, the annual dinner shall not be held this year, and they feel sure that this will meet with the approval of the members generally. The record of members and articled clerks of members who have joined His Majesty's forces has been brought down to date as far as possible, and is printed as Appendix B to this report. Members are requested to communicate to the hon. secretary any mistakes in such record, or any additions which should be made thereto.

**Members of the Profession as Magistrates.**—The committee have had under consideration the question of the representation of the profession on magisterial benches in the Society's district, and they will be glad if members will inquire whether there are in their various districts any solicitors who have retired from practice or who do not practise as advocates, and whether it is felt locally that the appointment of such gentlemen as magistrates should be suggested to the various Lords Lieutenants.

[Appendix B contains the names of 19 solicitors and 23 articled clerks serving with His Majesty's Forces.]

## The Union Society of London.

The fourteenth meeting of the 1915-1916 session of the above Society was held at the chambers of Mr. W. R. Willson, 3, Plowden-buildings, Temple, on Wednesday, 15th March, 1916, at 8 p.m. The president was in the chair. Mr. Kingham moved: "That more indirect taxation

should be included in the next Budget." Mr. Braddock opposed the motion. The following members also spoke:—Mr. Coram, Mr. Stranger, Mr. Geen, Mr. Thomas, Mr. Hall, Mr. Morden, and Mr. Willson. The motion was carried.

### United Law Clerks' Society.

At a special meeting of the above Society, held on Thursday, 9th inst., in the Old Hall, Lincoln's-inn, it was stated that 395 members were or soon would be serving with H.M. forces. Under the Society's rules members who enter the Army or Navy are *ipso facto* excluded from the Society, but the meeting resolved to take steps for providing that on discharge such members should be reinstated, or, if they died on service, that their representatives might claim the Society's death benefits. The members realized that to accept war risks for so large a proportion of the members in a Society assuring sickness and superannuation allowances would heavily increase the Society's liabilities, and directed the committee to draw up and submit a scheme of increased contributions or reduced benefits, possibly both, with a view to providing sufficient to maintain solvency.

### Selden Society.

The annual general meeting will be held in the Council Room, Lincoln's Inn Hall, on Monday, 20th March, 1916, at 4.30 p.m., when Viscount Haldane, the President of the Society, will take the chair and will give an address.

The following is the annual report for the year 1915:—

1. The number of members, notwithstanding losses by death and resignation, remains about the same, and in 1915 was 348.
2. The publication for the year was the "Year Books of 5 Edward II.," edited by Mr. William C. Bolland. The Council have been able to present to members as an extra volume for the year a volume on "Public Works in Medieval Law," edited by Mr. Cyril Flower. Owing to delays attributable to the war the printing of these volumes was not completed until February, 1916.
3. The publication for the current year (1916) will be a volume of the "Year Books of Edward II.," edited by Mr. William C. Bolland, and there is also preparing for publication a volume of the "Year Books of Edward II.," edited by Professor Vinogradoff. It must be remembered that the publications of this Society, as of others, are liable to be delayed by various causes arising out of the war.
4. Provisional arrangements have been made for the following further publications, viz.:—"Select Cases before the King's Council," by Professor James F. Baldwin; other volumes of the "Year Books of Edward II.," a volume of "Select Ecclesiastical Pleas," by Mr. Harold D. Hazeltine and Mr. Hilary Jenkinson; the second volume of the "Law Merchant," by Mr. Wilfred Hooper; an edition of the "Liber Pauperum" of Vacarius, by Mr. F. de Zulueta; a second volume of "Public Works in Medieval Law," by Mr. Cyril Flower; a volume of "Select Entries from the Court Books of Chartered Companies," by Mr. Cecil T. Carr; and a volume of "Select Entries from the Exchequer of Pleas," by Mr. Hilary Jenkinson.
5. The period of office of the Right Hon. The Viscount Haldane, O.M., K.T., as President having expired, the Council have nominated in his place the Right Hon. Lord Parker of Waddington, who has kindly consented to accept the office. The Council desire to record their gratitude to Lord Haldane for his services as President during the last three years.
6. The nomination of Lord Parker to be President creates a casual vacancy in the office of Vice-President, and under Rule 8 the Council have nominated the Right Hon. Lord Wrenbury.
7. Under the rules the following members of the Council retire:—Sir Henry J. Johnson, His Honour Judge Lock, Mr. R. F. Norton, K.C., Mr. Walter C. Renshaw, K.C., and Sir Robert Romer, G.C.B. No nominations have been received under Rule 7 and the Council have nominated Sir Henry J. Johnson, His Honour Judge Lock, Mr. Walter C. Renshaw, Mr. W. S. Holdsworth, and Mr. H. D. Hazeltine for election. Mr. S. O. Addy having retired from the Society the Council have nominated Mr. W. C. Bolland in his stead.
8. An abstract of the accounts, with the report of the auditors, is annexed.

## Law Students' Journal.

### Law Students' Society.

UNIVERSITY OF LONDON LAW STUDENTS' SOCIETY.—At a meeting held on Tuesday, 14th March, 1916, at University College (Mr. F. Bradbury in the chair), the subject for debate was:—"That the decision in *Zadig's case, R. v. Holiday*, is a danger to national liberty." Mr. C. R. Morden opened in the affirmative, and Mr. E. M. Duke in the negative. The following members also spoke:—Messrs. Godwin, Padshah, Blake, Bradbury and Stafford. The leaders replied, and on the motion being put to the meeting it was lost by three votes.

## Obituary.

### The Hon. Charles Lionel Sandars.

Judge SANDARS, President of the International Court of Appeal, Egypt, died on 9th March at Alexandria. The Hon. C. L. Sandars, who was elected to the Presidency eighteen months ago, was, says the *Times*, the first Englishman to hold the position since its creation. He was born in 1859, was called to the Bar at the Inner Temple in 1880, and, after practising for some time at the International Bar in Egypt, he acted as Judge of the International Court of First Instance in Egypt from 1888 to 1904, when he became Vice-President of the Court of Appeal.

### Mr. George H. Emmott.

MR. GEORGE HENRY EMMOTT, Queen Victoria Professor of Law in the University of Liverpool, has died suddenly at his residence in Birkenhead, at the age of sixty. He was the eldest son of the late Mr. Thomas Emmott, of Brookfield, Oldham, and brother of Lord Emmott, and was educated at Owens College, Manchester, and Trinity Hall, Cambridge, where he was a Foundation Scholar and twice Law Prize-man, graduating in 1878. He was called to the Bar at the Inner Temple in 1879, and attached himself to the Lancaster Chancery Court Division. Shortly after his call to the Bar until 1885 he was lecturer in Roman and English Law at Owens College, Manchester, and from 1885 till 1892 Associate Professor of Logic and Ethics, and lecturer in Roman Law at the Johns Hopkins University, Baltimore. For several years he was honorary secretary to the Board of University Studies, and from 1892 till 1896 Professor of Roman Law and Comparative Jurisprudence, and lecturer on Civil Law in the Columbian University at Washington. For a period Mr. Emmott was secretary of the Departmental Board of Law of Victoria University, and representative of the Faculty of Law on the Council of the University of Liverpool from 1903 till 1905 and from 1907 till 1913. He married in August, 1881, Elizabeth, fourth daughter of Mr. Joseph Bevan Braithwaite, barrister-at-law.

### Mr. Harry L. Hughes-Jones.

Lieutenant HARRY LEWELYN HUGHES-JONES, 11th Middlesex Regiment, who was killed in France on 3rd March, aged twenty-six, was the youngest son of the late Rev. I. Hughes-Jones, vicar of Neven, Pembrokehire, and Mrs. Hughes-Jones, of 52, Minster-road, West Hampstead. He was educated at Sandy Knoll, St. Anne's-on-the-Sea, and at Rossall School (Mr. Furneaux's House), subsequently obtaining a scholarship at Wadham College, Oxford. He took his degree with honours, also a second class in law, and entered the Middle Temple in 1914. He was a member of the Oxford University O.T.C., and on the outbreak of war received a commission in the 11th Middlesex Regiment.

## Legal News.

### Appointments.

The Charity Commissioners have, with the approval of the Treasury, appointed Mr. JOHN FROBISHER MILLS to be an Official Trustee of Charitable Funds under the Commission (Charitable Trusts) Act, 1887. This appointment has been made to fill the vacancy caused by the resignation of the office by Mr. Henry William Thomas Bowyear upon his appointment as Chief Commissioner, and takes effect from 8th March, 1916. Mr. Mills is one of the Assistant Charity Commissioners.

MR. H. A. DE COLYAR, K.C., has been elected Master of the Poulterers' Company. The new Wardens are Colonel H. G. Lefroy and Mr. Ronald H. Savory.

The following members of the legal profession have, on the recommendation of the Council, been elected Fellows of the Royal Society of Edinburgh:—

FRANCIS ERNEST BRADLEY, Barrister-at-Law, Examiner to the Council of Legal Education, LL.D. (London), M.A., M.Com., LL.B. (First Class Honours), Manchester;

The Hon. Lord GUTHRIE, LL.D., Judge of the Court of Session and Chairman of Early Scottish Text Society; and

The Hon. Lord E. T. SALVESEN, Judge of the Court of Session and President of the Zoological Society of Scotland.

### Dissolutions.

GEORGE HAWLEY and VINCENT HAMILTON JACKSON, solicitors (Hawley & Jackson), Longton, Staffordshire. Dec. 31.

THOMAS HEWITT, JOHN URQUHART, and FRANK WOOLLACOTT, solicitors (Hewitt, Urquhart, & Woollacott), 158, Leadenhall-street, London, E.C. June 30. [Gazette, March 14.]



## General.

Mr. Edward Wright, town clerk of Lewisham, has resigned owing to ill-health after more than forty years' public service.

At the annual general meeting of the Amateur Athletic Association at Caxton Hall, Westminster, last Saturday, Mr. Justice Shearman was elected president in succession to the late Lord Alverstone.

For treating his wife to a glass of wine in a public-house, Robert Andrew Smith was on Tuesday fined £1 at Southampton. His wife was fined £1 for consuming, and the barmaid who served them was fined £5.

On the application of Mr. Ashworth James, Mr. Justice Eve on Wednesday fixed 15th May next for the hearing of the action of *The Law Guarantee Trust and Accident Society (Limited) v. The Law Accident Insurance Society (Limited)*.

A message from the *Times* correspondent at Toronto, dated 14th March, says:—Voting in the Referendum in the Province of Manitoba has resulted in a majority of 24,278 in favour of prohibition of the liquor traffic. There were 48,769 votes for and 24,491 against the Act. In the city of Winnipeg there was a majority of nearly 5,000 in favour of prohibition.

Sweden has protested against Germany's action in laying out a mine-field south of Falsterbo, contending that Swedish territory reaches out four miles from the shore there, and that nevertheless German mines have been laid at a distance of three miles from the coast. Compensation is demanded for the loss of Swedish ships which have been destroyed by German mines in territorial waters.

In the House of Commons, on the 9th inst., Lord R. Cecil, answering Sir J. Lonsdale, said he did not think any cargoes were allowed to proceed by the Contraband Committee against which there was any reasonable evidence that they were destined for the enemy. In this matter the discretion of the Contraband Committee was, as it ought to be, unfettered by any instructions, and in his opinion they had exercised that discretion well.

Owing to the disorder which has marked the lunch-hour peace meetings held at the Friends' Meeting House, Bishopsgate, the promoters have abandoned them for the present, and there was no meeting on Monday. Leaflets were circulated at the door announcing the abandonment, and stating that the "rowdism" which caused it was not due to anything said, as was proved by the fact that it almost invariably began before the speaker for the day entered the room.

The Liverpool Munitions Tribunal on Tuesday granted a leaving certificate which had been refused by Messrs. Cammell, Laird & Co. to an engineer who had just finished his apprenticeship, and who had obtained a post on a Government chartered vessel. Mr. Laird said the decision would be most disastrous. They had over 500 young men in the engine shop, and the decision would throw the works open to people in Liverpool who were doing everything to get young men from the yard.

A Reuter's message from Zurich, dated the 6th inst., says:—Herr Hirter, President of the Swiss Import Trust, has been appointed vice-president of the newly-created German coal monopoly in Basel, which is to supply the whole of Switzerland. The *Zurich Post*, a pro-German organ, points out the extraordinary anomaly of such an appointment. As president of the Import Trust, Herr Hirter's business is to see that only Swiss firms, friendly to the Allies, are permitted to get raw materials from abroad, and as vice-president of the German coal monopoly his principal duty will be to prevent all such manufacturers from being supplied with German coal. Herr Hirter is president of the Swiss National Bank, and in peace times was the largest importer of German coal into Switzerland.

In the House of Commons Lord R. Cecil, in reply to Mr. Pennefather, has said:—British unsalaried Consular officers in Germany at

the end of 1913 numbered thirty-seven, of whom eight were British and the remainder German subjects. Germany at the same period, according to the list compiled at the Foreign Office, had in this country fifty-seven unsalaried Consular officers, of whom, according to information available, four were Germans and eight were naturalized British subjects of enemy origin. The German Consular Agents in the United Kingdom were, with one possible exception, all British subjects.

In the House of Commons on Tuesday, the Chancellor of the Exchequer, replying to Mr. Ashley, who asked whether he proposed to issue part of the next War Loan in premium or bonus bonds of small amount, said:—I am unable to anticipate the terms of future Government issues. I may say, however, that the Government have decided not to make an issue of the kind suggested which would be contrary to the provisions of existing statutes. Mr. Ashley suggested that as the Government now owned racehorses they might just as well take the course referred to in his question. The Chancellor of the Exchequer replied that the Government owned racehorses for an entirely different purpose.

In the case of *Curtis v. Smith*, which was mentioned before Mr. Justice Rowlatt on the 9th inst., say the *Times*, Mr. Ritter, for the defendant, applied for an adjournment until the second week of next law sittings. He said that his client was a chaplain serving with His Majesty's forces in France, and that the plaintiff was a money-lender. Mr. Acton Pile, for the plaintiff, opposed the application. Mr. Justice Rowlatt said: "Why, in any rational country a money-lender would not be allowed to sue anybody in His Majesty's forces during the war. He would not have a chance, so you had better go carefully." Ultimately the application was granted upon the undertaking that no application would be made for a further adjournment.

In the House of Lords on Tuesday the Lord Chancellor moved the second reading of the War Risks (Insurance by Trustees) Bill, which proposes to facilitate the insurance against war risks of property subject to trusts. By the operative clause, the power of a trustee to insure against loss or damage by fire under the Trustee Act of 1893 is to be deemed to include, as from the commencement of the present war, a power to insure against war risks up to the full value of the property insured. The expression "war risks" is defined to mean loss or damage attributable to hostile aircraft or to bombardment, or any damage that may be caused by missiles from our own guns. After some remarks from Lord Muir-Mackenzie and Lord Wrenbury in support of the principle, the Bill was read a second time.

Mr. Kingsley Wood, chairman of the London Local Pensions Authority, in conversation with a representative of the *Times*, has strongly condemned the suggestion of a moratorium for married soldiers' contracts, and advocated the establishment of tribunals to examine into the circumstances of men called to the colours and to award State aid in proper cases. A simple and practical scheme would be to set up a certain number of committees throughout the country to whom application could be made to inquire into a man's circumstances, with power to award him a sufficient sum to enable him and his family to tide over the war. The money should come from the State alone. One estimate of the number of cases requiring assistance was 400,000, and in most of them a grant of less than £100 would be sufficient.

In the House of Commons, on the 9th inst., Mr. Asquith, replying to Mr. Snowden, who asked the Prime Minister to state what action he proposed to take in order to secure that local tribunals should carry out the pledge he gave to the House of Commons in regard to the Military Service Act—namely, that the last remaining son of a widow should not be taken, said:—I would refer the hon. member to the exact language used by me on 5th January last. It will be seen that it was carefully confined to the case of a single unmarried son whose parent, if he were called up for service, would be deprived of the means of maintenance. My right hon. friend the President of the Local Government Board has also dealt with the matter under the

# THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

24, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

## LICENSES INSURANCE.

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 750 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation. Suitable Clauses for insertion in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

## POOLING INSURANCE.

The Corporation also insures risks in connection with FIRE, CONSEQUENTIAL LOSS, BURGLARY, WORKMEN'S COMPENSATION, FIDELITY GUARANTEE, THIRD PARTY, &c., under a perfected Profit-sharing system.

APPLY FOR PROSPECTUS.

head of "serious hardship" in a letter addressed by him to the Central Appeal Tribunal on 23rd February. It is, of course, impossible to go into the merits of particular decisions without knowing the special circumstances of each case.

"OLD" Varsity men will be glad to know that they can still obtain their favourite Lounge Chair, one of the most delightful reminders of College days. On account of its luxurious comfort, remarkable durability and moderate cost, the Oxford Varsity Lounge Chair is ideal for study and smoking-room. Prices from 22s. 6d. to 35s. 6d., according to length. Patterns of the coverings post free. WILLIAM BAKER & CO., LTD., The Broad, Oxford.—(Advt.)

We are officially informed that an agreement has been signed in London between the London County and Westminster Bank (Limited) and Lloyds Bank (Limited) on one side, as representing a British financial group, and the Credito Italiano on the other side as representing an Italian financial group, for the constitution of a British company to be called "The British Italian Corporation," with an authorized capital of one million pounds, and the constitution also of an Italian company under the style of the "Compagnia Italo Britannica," with a capital of ten million lire. The object of the two companies is the development of the economic relations between Great Britain and Italy, and the promotion of undertakings in the commercial and industrial field in Italy. The companies will work in close association.

## Court Papers.

### Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON					
Date.	EMERGENCY ROTA.	APPEAL COURT No. 1.	Mr. Justice NEVILLE.	Mr. Justice EYE.	
Monday .. Mar. 20	Mr. Leach	Mr. Jolly	Mr. Borrer	Mr. Church	
Tuesday .. 21	Goldschmidt	Greswell	Leach	Farrer	
Wednesday .. 22	Borror	Bloxam	Greswell	Goldschmidt	
Thursday .. 23	Synges	Goldschmidt	Jolly	Leach	
Friday .. 24	Farrer	Leach	Bloxam	Borror	
Saturday .. 25	Church	Borror	Synges	Greswell	
Date.	Mr. Justice SARGANT.	Mr. Justice ASHBURY.	Mr. Justice YOUNGER.	Mr. Justice PETERSEN.	
Monday .. Mar. 20	Mr. Greswell	Mr. Synges	Mr. Bloxam	Mr. Goldschmidt	
Tuesday .. 21	Church	Farrer	Jolly	Bloxam	
Wednesday .. 22	Leach	Jolly	Synges	Farrer	
Thursday .. 23	Borror	Bloxam	Farrer	Church	
Friday .. 24	Synges	Goldschmidt	Church	Greswell	
Saturday .. 25	Jolly	Farrer	Goldschmidt	Leach	

## Winding-up Notices.

### JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, Mar. 7.

BURSLEM SKATING RINK CO., LTD.—Creditors are required, on or before Mar 31, to send their names and addresses, and the particulars of their debts or claims, to Mr. Joseph Clement Bladen, Hanley, Staffs., liquidator.  
 COX AND GARRARD LTD.—Creditors are required, on or before April 25, to send their names and addresses, with particulars of their debts or claims, to Henry Edward Sison, Cumberland Chambers, 25, Warwick, Derby, liquidator.  
 BART FINEPROOF FLOORING CO., LTD.—Creditors are required, on or before Mar 31, to send their names and addresses, and particulars of their debts or claims, to Kelvin C. Pollock, 10, Old Jewry Chambers, liquidator.

## Resolutions for Winding-up Voluntarily.

London Gazette.—TUESDAY, Feb. 29.

Taman Consolidated Oilfields, Ltd.  
 Electric Palaces, Ltd.  
 "3-in-1" Bit Syndicate, Ltd.  
 Frank W. Mitchell, Ltd.  
 Queen's Hotel (Clifton), Ltd.  
 Colorado Mining Syndicate, Ltd.  
 South Carnarvon Motor Co (Pwllheli), Ltd.  
 Cherry Kearton, Ltd.  
 Blackmore Vale Dairy Co, Ltd.  
 Turner-Crocker Sanitary Appliance Co, Ltd.  
 Maghull Corn Mills, Ltd.  
 Number 2 Railway Hotel Mutual Investment Society, Ltd.  
 Morpeth Steamship Co, Ltd.

## Bankruptcy Notices.

London Gazette.—TUESDAY, Feb. 29.

### RECEIVING ORDERS.

BRIGHTON, ARTHUR, Diss, Norfolk, Baker Ipswich Pet Feb 23 Ord Feb 23  
 COOPER, HERBERT JAMES, Tunbridge Wells, Motor Body Builder Tunbridge Wells Pet Feb 25 Ord Feb 25  
 GARRATT, THOMAS, Righton, Lancs, Furniture Dealer Blackburn Pet Feb 15 Ord Feb 25  
 HALLIWEH, THOMAS, Whitehaven, General Commission Agent Whitehaven Pet Feb 24 Ord Feb 24  
 HAMPTON, RICHARD, Milton Regis, Kent, Provision Dealer Rochester Pet Feb 25 Ord Feb 25  
 HEDLEY, ERNEST HALL, Pembroke, sq, Mining Engineer High Court Pet Feb 25 Ord Feb 25

HIBBERD, JOSEPH HENRY, Westcliff on Sea, Commercial Clerk High Court Pet Feb 25 Ord Feb 25  
 KENDALL, THOMAS ANDREW, Eton, Bucks, Tobaccoconist Windsor Pet Feb 25 Ord Feb 25  
 LANE, THOMAS HAMPTON, North End, Bucks, Pheasant Breeder Aylesbury Pet Feb 4 Ord Feb 25  
 MAYO, ARTHUR PRESTON, Golders Green, Insurance Clerk Barnet Pet Feb 25 Ord Feb 25  
 RICHARDSON, WILLIAM ERNEST, Hove, Sussex, Civil Engineer Brighton Pet Feb 25 Ord Feb 25  
 SCHLOSSER, WILLIAM FERNAND, D'omfield House, London Wall, Commission Agent High Court Pet Sept 9 Ord Feb 24  
 WILES, WILLIAM, Hunstanton, Norfolk, Boot Maker King's Lynn Pet Feb 24 Ord Feb 24  
 FIRST MEETING.  
 ARGENT, WILLIAM HENRY, East Dereham, Norfolk, Builder Mar 8 at 12 Off Rec, 8, King st, Norwich

London Gazette.—FRIDAY, Mar. 3.

Irlam and Cadishead Steam Laundry Co, Mashonaland Agency, Ltd.  
 Ltd.  
 Carbon Casing Co, Ltd.  
 Armitage & Tbbetson, Ltd.  
 John Thomas Hall, Ltd.  
 Clarke's Feveril House, Ltd.  
 Larkin & Maxwell, Ltd.  
 Babbery China Clay Works, Ltd.  
 Medway Lightage Co, Ltd.  
 Dickens Automatic Machines, Ltd.  
 Midland Counties Proprietary School Co Ltd.  
 Hemyock Stone and Coal Co, Ltd.  
 Louis Brown & Co, Ltd.  
 United Counties Bank, Ltd.  
 Montana Engineering Co, Ltd.  
 Salt Supply Syndicate, Ltd.  
 Price & Parker, Ltd.

## Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIMS.

London Gazette.—FRIDAY, Mar. 3.

ABRAHAM, FLORENCE EDITH AUGUSTA, Upper Hamilton terr, London April 20 Simons & Simmons, Cheapside  
 ARNELL, WILLIAM, Sevenoaks Mar 31 Adler & Perowne, Conthall av  
 ASHCROFT, ERNEST, Prenton, nr Birkenhead April 3 Dadds & Co, Liverpool  
 BEDDALL, CHARLES ALBERT, Finchfield, Essex, Farmer April 3 Cunningham & Co Braintree  
 BODIE, ETHEL MARGARET, Beaver ls, Hammermith April 2 London & Carpenter, Budge row  
 BONDFIELD, ALLAN HOWARD, Thorpe Bay, Essex, Journalist April 4 Wilson & Co, Bedford row  
 BOWMAN, KATE, Guildford Mar 31 Johnson & Co, New sq  
 BROWING, AGNES PRISCILLA, Eastbourne April 15 Pinest & Co, Birmingham  
 BUTTERWORTH REGINALD WYNDHAM, Bath April 10 Meade-King & Co, Bristol  
 CHAMBERLAIN WILLIAM HENRY CHAMBERLAIN, Trowbridge, Wilts Mar 30 Flocks & Grimley, Sherborne  
 CHASE, ELIZA COMPION, Ramsgate April 8 Rodgers & Co, Walbrook  
 CLARKE, THOMAS, Cogshall, nr Northwich, Chester, Farmer Mar 31 A & J. E. Fletcher, Northwich  
 CLOSE, HARRY, Preston, nr North Shields April 3 Brown & Holiday, North Shields  
 CULUM, HENRY WESTHORPE, Needham Market, Suffolk Mar 31 J. & Sons, Diss  
 DE LA WARR, Rt Hon GILBERT GEORGE REGINALD, Earl, Creden Beach, Sussex April 15 Bennett & Ferris, Coleman st  
 ELY, JOHN, Manchester, Architect April 3 A & G W Fox, Manchester  
 FAIRBRIDGE, FRANCES MARY, East Grinstead Mar 31 Norton & Co, Old Broad st  
 FLOWERDEW, ARTHUR JOHN BLOMFIELD, Billington, Norfolk, Farmer Mar 31 Lys & Sons, Diss  
 FORSTER, ELIZABETH MARIE RODOLPH, Cleve Hill, nr Cheltenham April 3 Ivens, Cheltenham  
 GATHORNE-HARDY, Capt ALFRED CREIL, Newbury, Berks April 14 Farrer & Co, Lincoln's inn fields  
 GORAT, ELIZABETH DORA, Bournemouth April 15 French & Haines, Bournemouth  
 GRISHILL, THOMAS DE LA GARDE, Beccles, Suffolk Mar 31 Hoppood & Downams, Spring gdun  
 HARE, Captain ROBERT STUART MACLAINE, Alexandra rd, Upper Norwood Mar 16 Holt, Gray's inn sq  
 HARPER, GEORGE, Bedford, Railway Porter Mar 31 Conquest & Co, Bedford  
 HOOD, CALIN CHARLES, Great Tower st Mar 25 Keeling, New sq  
 HOWARD, REGINALD, Petworth, Sussex, Jeweller April 3 Hatfield, Petworth  
 IMBER, JOHN, Bures, Suffolk, Farmer April 15 Goody & Co, Colchester  
 ISRAEL, ABRAHAM, Gordon mns, Tottenham Court rd April 5 Wood & Wooton, Fish Street hill  
 JAMES, JAMES, Brecon April 7 Thomas & Harries, Brecon  
 JOHNSTONE, LOUISA CAROLINE, St Leonard-on Sea April 3 Seabroke & Son, Rugby  
 JONES, BENJAMIN, Hopkinstown, Pontypridd Mar 30 Davies, Pontypridd  
 KITTLEWELL, HILDA, Bracebridge Heath, nr Lincoln April 17 Davis, Hull  
 KING, FRANCES FENELOPS HOPE, Axmouth, Devon Mar 30 Flocks & Grimley, Bournemouth  
 LEE, HENRY HIVES, Wynstay gdun, Kensington April 3 Fladgate & Co, Pall Mall  
 LITTLE, JANE ANN, Armthwaite, Cumberland Mar 14 Scott & Co, Penrith  
 NUTKINS, GEORGE, Gloucester rd, South Kensington April 7 Bowden, Hammer-smith rd  
 PARKER, JEFFERY WIMPERIS, Northby Tydd April 1 Hicks & Co, King st, Covent Garden  
 PARROT, GEORGE WILLIAM, Prenton, Birkenhead April 1 Cooke, Liverpool  
 PARSONS, MARY, Bilton, Staffs April 1 Channan, Smethwick  
 RAYMOND, ELIZABETH ANNE, Burghley rd, Wimbledon Mar 31 Lowe & Co, Temple  
 RICH, ROSE EMMA, Bath April 3 Bull & Bull, Stone bldgs  
 RICHARDS, CAROLINE MATILDA WINDSOR, Weston, Devon April 15 Merde-King & Co Bristol  
 ROSSI, ANGELO, Ancoats, Manchester, Ice Cream Vendor Mar 28 Deputy Public Trustee Manchester  
 SMITH, JOHN, Smethwick April 3 Westwood & Co, Birmingham  
 SOLOMONS, JACOB LEWIS, Newcastle upon Tyne, Wholesale Draper Mar 18 Sandelson, Newcastle upon Tyne  
 STEBBING, FELICIA ANN ELIZABETH, Gordon sq, Bloomsbury April 6 Beamish & Co Lincoln's inn fields  
 TEBBUTT, SARAH ANNE, Newquay April 17 Aston & Co, Manchester  
 TICKLE, JAPHETH, Cheapside, Solicitor April 3 Tickle & Co, Cheapside  
 VAUX, LOUISA, Inverness terr, Fawcater April 3 Wood, Finsbury sq  
 VILLIERS, Captain EDWARD WILDMAN BARNET, Clifton, Bristol April 17 Barry & Harris, Bristol  
 VICARS, EMILY SOPHIA, Rugby April 3 Seabroke & Son, Rugby  
 WRESTON, JAMES, Malpas, Cheshire, Farmer April 10 Etchard, Whiteluch, Shropshire  
 WILLIAMS, JANE, Defynock, Brecon April 7 Thomas & Harries, Brecon  
 WILSON, LUCY MARIA, Dover April 10 Gamlen & Co, Gray's inn sq

BRIGHTON, ARTHUR, Diss, Norfolk, Baker Mar 7 at 12 Off Rec, 36, Princes st, Ipswich  
 CAMPBELL, WILLIAM HERBERT, Pantyffynon, Carmarthenshire, Colliery Surfactmen Mar 7 at 11.30 Off Rec 4, Queen st, Carmarthen  
 CLEAVER, CHARLES JOHN, Leamington, Tailor Mar 8 at 12.30 Off Rec, 8 High st, Coventry  
 COTTON, JAMES CHARLES, St Helena, Chemist Mar 9 at 11 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool  
 CRAIG, WILLIAM, Penza, ce, Dealer in Hunters Mar 11 at 11.15 Off Rec, 12, Princes st, Truro  
 DUFFIELD, WILLIAM LANT, Tasburgh, Norfolk, Miller Mar 8 at 12.30 Off Rec, 3, King st, Norwich  
 HEDDER, ROBERT FRANKHAM, Yorks Mar 10 at 3 Off Rec, The Red Hou & Duncombe pl York  
 HEDLEY, ERNEST HALL, Pembroke sq, Mining Engineer Mar 10 at 11 Bankruptcy bldgs, Carey st  
 HIBBERD, JOSEPH HENRY, Westcliff on Sea, Commercial Clerk Mar 10 at 12 Bankruptcy bldgs, Carey st



Co

Sim-

&amp; Co

penter,

&amp; Co,

ol  
Stooka

etcher,

Whitfield

Diss

April 18

t

Lyons

Ivens

), Lin-

Spring

Mar 16

.

o, Fish

by

.

rimley

l Mail

mmer-

Covent

.

Temple

.

&amp; Co

Trustee

.

Nelson

&amp; Co

.

arry &amp;

.

opal ice

.

at 3.30

arthen-

ff Rec

.

ar 8 at

9 at 11

ood

ar 11 at

Miller

ff Rec,

Engineer

mercial

at